

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'A', NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER**

ITA Nos.6351 to 6356/Del/2015
Assessment Years: 2004-05 & 2006-07 to 2010-11

Mr. Ashok Oberoi, C-170, III Floor, West Patel Nagar, New Delhi	Vs.	ACIT, Central Circle-10, Jhandewalan Extension, New Delhi
PAN :AAJPO5082H		
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Shri Sanjay Goel, CIT(DR)

Date of hearing	07.01.2019
Date of pronouncement	07.01.2019

ORDER

PER BENCH:

These appeals, by the assessee, are directed against different orders of CIT(A)-XXXII, New Delhi, for assessment years 2004-05, 2006-07, 2007-08, 2008-09, 2009-10 and 2010-11 respectively.

2. When the case came up for hearing on 15.10.2018, the case was adjourned on the written request of assessee's counsel to 07.01.2019, the date, which was informed to both the parties in the open court. In spite of this, today i.e. on 07.01.2019, none turned up on behalf of the assessee, nor any application for adjournment has been filed. It is, thus, inferred that the assessee is not interested in prosecution of his appeals.

3. Considering the facts of the case and keeping in view the provisions of Rule 19(2) of the Income-tax (Appellate Tribunal) Rules, 1963 as were considered in the case of CIT vs. Multiplan India Ltd., (38 ITD 320)(Del), the assessee's appeals are liable to be dismissed for want of prosecution.

4. The Hon'ble Madhya Pradesh High Court in the case of Estate of Late Tukojirao Holkar vs. CWT (223 ITR 480) has held as under:

"if the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the reference. "

5. Similarly, Hon'ble Punjab & Haryana High Court in the case of New Diwan Oil Mills vs. CIT (2008) 296 ITR 495) returned the reference unanswered since the assessee remained absent and there was not any assistance from the assessee.

6. Their Lordships of Hon'ble Supreme Court in the case of CIT vs. B. Bhattachargee & Another (118 ITR 461 at page 477-478) held that the appeal does not mean, mere filing of the memo of appeal but effectively pursuing the same.

7. Respectfully following the view taken in the cases cited supra, we dismiss the appeals for non-prosecution. Before parting, we add that in case the assessee is serious in pursuing the appeals filed, then he would be at liberty to pray for a recall of this order by moving an appropriate petition and also by taking appropriate action to correct the defects, if any, pointed out. The Co-ordinate Bench considering the petition, if so satisfied with the explanation and the actions of curing the defects, may recall this order.

8. In the result, all the appeals of the assessee are dismissed for non-prosecution.

Order is pronounced in the open court on 7th January, 2019.

Sd/-
[AMIT SHUKLA]
JUDICIAL MEMBER

Sd/-
[O.P. KANT]
ACCOUNTANT MEMBER

Dated: 7th January, 2019.

RK/-[d.t.d.s]

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi