

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

BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

**I.T.A .No.-1118/Del/2018
(ASSESSMENT YEAR-2013-14)**

Challenge Commodities P. Ltd. C/o Prakash K. Prakash, B-1, Sagar Apartments, 6, Tilak Marg, New Delhi. AAECC8300J	vs	ITO Ward 1(2) Noida
Appellant by	None	
Respondent by	Shri S.L. Anuragi, Sr. DR	

Date of Hearing	24/01/2019
Date of Pronouncement	24/01/2019

ORDER

This appeal filed by the Assessee is directed against the Order dated 25/09/2017 of the Ld. CIT(A)-1, Noida relevant to assessment year 2013-14.

2. In this case the Notice was sent to the assessee for hearing for today i.e. 24/01/2019 at the address mentioned in Form No. 36 vide Column No. 10.

3. On 24/01/2019, neither the assessee nor its Authorized Representative attended the hearing and also not filed any Application for adjournment or nor filed the fresh address before the Tribunal, hence, I am of the view that no useful purpose would be served to serve the notice again and again on the same address. In view of above, it is thus inferred that the assessee is not interested in prosecution of its Appeal.

4. Having regard to Rule 19(2) of the ITAT Rules and following various decisions of Delhi Bench of the Tribunal including that of Multiplan India Ltd. : 38 ITD 320 (Delhi) and Hon'ble Madhya Pradesh High Court's decision in Estate of Late Tukoji Rao Holkar vs. CWT; 223 ITR 480 (MP), I treat this appeal as unadmitted and dismiss the same. I would like to clarify that subsequently, if the assessee explains the reasons for non appearance and if the Bench is so satisfied, the matter may be recalled for the purpose of adjudication of the Appeal.

5. In the result, the Appeal of the assessee is dismissed in limine.

Order pronounced on 24.01.2019.

Sd/-
(H.S. SIDHU)
JUDICIAL MEMBER

Dated: 24/01/2019

**Kavita*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI

		Date
1.	Draft dictated on	24/01/2019
2.	Draft placed before author	24/01/2019
3.	Draft proposed & placed before the second member	
4.	Draft discussed/approved by Second Member.	
5.	Approved Draft comes to the Sr.PS/PS	24/01/2019
6.	Order Pronounced and Uploaded	24/01/2019
7.	File sent to the Bench Clerk	25/01/19
8.	Date on which file goes to the AR	
9.	Date on which file goes to the Head Clerk.	
10.	Date of dispatch of Order.	