

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC": NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER**

ITA No.:- 5403/Del/2018  
Assessment Year: 2009-10

Viable Analytical Technology Pvt. Ltd.(Now merged with Locus Infrastructure Pvt. Ltd.) 119 First Floor, Vardhman Fortune Mall Community Centre, G.T. Karnal Road, New Delhi – 110 033	Vs.	ACIT, Central Circle - 29, New Delhi PAN AACCV6174H
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by:	None
Department by :	Shri S.L. Anuragi, Sr. DR
Date of Hearing	29/01/2019
Date of pronouncement	29/01/2019

**ORDER**

The aforesaid appeal has been filed by the assessee against the order of Ld. CIT(Appeals)-30, New Delhi vide order dated 29.05.2018 pertaining to assessment year 2009-10.

2. However, at the time of hearing no one was present on behalf of the assessee. The appeal was passed over. Despite the same, in the third round also no one was present.

3. A perusal of the record shows that the date of hearing was intimated to the assessee. Despite the same neither anyone was present nor any request for adjournment was received. From the above it is evident that the assessee is not interested in the prosecution of appeal.

4. Considering the facts and keeping in view the provisions of Order V Rule 19A of the Income-tax Appellate Tribunal Rules, as were considered in the cases of CIT vs. Multiplan (India) Pvt. Ltd., 38 ITD 320 (Del); and Late Tukoji Rao Holkar, 223 ITR 480 (MP), I dismiss this appeal filed by the assessee. The assessee, if so advised, shall be free to move this Tribunal praying for recalling of this order and explaining the reasons for non-compliance etc. and if the Bench is so satisfied about the reasons etc., then this order shall be recalled.

5. In the result appeal of the assessee is dismissed in limine.

**Order pronounced in the open court on 29<sup>th</sup> January, 2019.**

**Sd/-**

**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

Dated: 29/01/2019

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi