

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "SMC" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.4898/Del./2018  
Assessment Year 2014-2015

Shri Tarun Kumar, 16, Shanti Khand-III, Ghaziabad, Uttarpradesh. PAN AWQPK3820N	vs.	The ACIT, Circle-2, CGO Complex-2, Kamla Nehru Nagar, Ghaziabad.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	11.02.2019
Date of Pronouncement :	11.02.2019

**ORDER**

This appeal by Assessee has been directed against the Order of the Ld. CIT(A), Ghaziabad, Dated 27.04.2018 for the A.Ys. 2014-2015.

2. The assessee has been notified the date of hearing through registered post. However, none appeared on behalf of the assessee at the time of hearing of the appeal. It, therefore, appears that assessee is no more interested in prosecuting the appeal. Therefore, the appeal of the assessee is liable to be dismissed as un-admitted.

3. In view of the above and having regard to Rule 19(2) of Income Tax Appellate Tribunal Rules and following various decisions of Delhi Bench of the Tribunal including that of Multiplan India Ltd., 38 ITD 320 (Del.); Hon'ble Madhya Pradesh High Court decision in the case of Estate of Late Tukojirao Holkar vs. CWT 223 ITR 480 (MP), and also the decision of Hon'ble Supreme Court in the case of CIT vs. B. Bhattachargee & Another (118 ITR 461 at page 477-478) wherein their Lordships held that "*the appeal does not mean, mere filing of the memo of appeal but effectively pursuing the same*". In view of the above, respectfully following the aforecited decisions, we dismiss the appeal of the assessee as un-admitted.

4. In the result, appeal of the Assessee dismissed.

Order pronounced in the open Court.

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 11<sup>th</sup> February, 2019

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :  
Delhi