

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.5226/Del./2018
Assessment Year 2013-2014

Shri Manoj Kumar, S/o. Shri Ram Sarup, H.No.723, Diwan Nagar, Assandh Road, Panipat. PIN – 132 103 (HR). PAN AXRPK1208L	vs.	The Income Tax Officer, Ward – 2, Aayakar Bhawan, Sector-6, HUDA, Panipat. (HR).
(Appellant)		(Respondent)

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

Date of Hearing :	13.02.2019
Date of Pronouncement :	13.02.2019

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against the Order of the Ld. CIT(A), Karnal, Dated 28.05.2018, for the A.Y. 2013-2014.

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 aforesaid 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 13th 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