

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.Nos.5716 & 5717/Del./2018

&

Stay Application Nos.632 & 633/Del./2018

Assessment Year 2012-2013

Shri Umesh Kumar Dhiman B-215, Pallavpuram, Roorkee Road, Meerut, U.P. PAN AFJPD5423L	vs.	The Income Tax Officer, Ward – 2(4), Meerut.
(Appellant)		(Respondent)

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

Date of Hearing :	14.02.2019
Date of Pronouncement :	14.02.2019

**ORDER**

**PER BHAVNESH SAINI, J.M.**

Both the Appeals by Assessee are directed against the Order of the Ld. CIT(A), Meerut, Dated 26.06.2018, for the A.Y. 2012-2013 on quantum and penalty under section 271(1)(c) of the Income Tax Act, 1961. The assessee also filed the above stay applications.

2. The assessee has been notified the date of hearing in the stay applications as well as appeals several times. Initially, all the above matters were adjourned on the request of the Counsel for Assessee. Thereafter, none

appeared on behalf of the assessee. The notice sent through Registered Post has been returned with the remarks “the recipient has sold the house”. No other address have been given by the assessee. It, therefore, appears that assessee is no more interested in prosecuting the appeals and stay applications. Therefore, the appeals and stay applications of the assessee are 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 appeals and stay applications of the assessee as un-admitted.

4. In the result, appeals and stay applications of the Assessee are dismissed.

Order pronounced in the open Court.

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 14<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