

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'B' BENCH,
NEW DELHI

BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER, AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

ITA No. 2159/DEL/2016
[Assessment Year: 2004-05]

M/s Prateek Resorts & Builders [P]
K - 19, Sector 19
Noida

Vs.

The Dy. C.I.T.
Central Circle
Noida

PAN: AAHFP 4669 F

[Appellant]

[Respondent]

Date of Hearing : 26.02.2019
Date of Pronouncement : 27.02.2019

Assessee by : None

Revenue by : Ms. Nidhi Srivastava, CIT- DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:

This appeal by the assessee is preferred against the order of the Commissioner of Income Tax [Appeals] - IV, Kanpur dated 10.02.2016 pertaining to assessment year 2004-05.

2. None put in appearance on behalf of the assessee when the appeal was called for hearing today i.e. 26.02.2019 nor any request for adjournment was filed. The notice of hearing was duly served on the assessee through Registered AD post. This gives an impression that the assessee is not interested in pursuing the appeal filed. We, therefore, have no option but to dismiss the appeal preferred by the assessee, placing reliance on the ratio of decisions in the following cases:-

1. CIT Vs Multiplan (India) Pvt. Ltd. 38 ITD 320 (Del);

2. Late Tukoji Rao Holkar vs CWT (1996) 223 ITR 480 (MP)

3. In the result, the appeal filed by the assessee in ITA No. 2159/DEL/2016 is dismissed.

Order pronounced in the open court on 27.02.2019.

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Sd/-

**(N. K. BILLAIYA)
ACCOUNTANT MEMBER**

Date: 27th February, 2019

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	