

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'B' NEW DELHI**

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**I.T.A .No.-3616/Del/2016
(ASSESSMENT YEAR-2011-12)**

NS Papers Ltd. 8 th K.M. Stone, Meerut Road Muzaffarnagar AAACR7902B (APPELLANT)	vs	DCIT Circle-2 Muzaffarnagar (RESPONDENT)
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Appellant by	None
Respondent by	Ms. Ashima Neb, Sr. DR

Date of Hearing	06.03.2019
Date of Pronouncement	06 .03.2019

ORDER

PER DIVA SINGH, JM

The present appeal has been filed by the assessee assailing the correctness of the order dated 29/03/2016 of CIT(A)-Muzaffarnagar pertaining to Assessment Year 2011-12 on the following grounds.

2. However, at the time of hearing, no one was present. The records shows that notice to the assessee for the specific date of hearing has been sent on 1st February, 2019, at the address mentioned in Column No. 10 of Form No. 36 i.e. the memo of appeals filed. In the absence of any Representative or request for time on the said date, it can be safely presumed that the assessee is not serious in pursuing the appeal filed. In view thereof considering Rule 19 of the ITAT Rules 1963 and following the precedent as laid down in Commissioner of Income-Tax vs. Multi Plan India (P) Ltd.; 38 ITD 320 (Del) we dismiss the

appeal for non representation. Support is drawn from Estate of Late Tukoji Rao Holkar vs. CWT: 223 ITR 480 (M.P). In the said case while dismissing the reference made at the instance of the assessee in default the Hon'ble Court made following observations in their order-

“If the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the reference.”

3. We hasten to add that in case the assessee is able to show that there was a reasonable cause for non-representation on the date of hearing then it may if so advised pray for a recall of this order and a restoration of its appeal if the assessee is able to show a reasonable cause for non representation on the specific date of hearing.

4. In the result, the appeal of the assessee is dismissed in limine.

Order pronounced in the Open Court on 06th MARCH, 2019.

Sd/-

Sd/-

**(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER**

**(DIVA SINGH)
JUDICIAL MEMBER**

Dated: 06/03/2019

R. Naheed

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	06.03.2019
Date on which the typed draft is placed before the dictating Member	06.03.2019
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	6.03.2019
Date on which the final order is uploaded on the website of ITAT	6.03.2019
Date on which the file goes to the Bench Clerk	6. 03.2019
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	

