

IN THE INCOME TAX APPELATE TRIBUNAL
DELHI BENCH "SMC": NEW DELHI
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

ITA No. 1078/DEL/2018

A.Y.: 2010-11

RAJESHWARI DEVI,
PREM PRAKASH ADVOCATE,
183/2, NORTH CIVIL LINES,
MUZAFFARNAGAR-251001
(PAN:CFMPR2047P)
(Appellant)

VS. ITO, WARD 1(5),
SHAMLI

(Respondent)

Assessee by : None
Department by : SH. S.L. ANURAGI, SR. DR.

ORDER

This appeal filed by the Assessee is directed against the Order dated 22.11.2017 of the Ld. CIT(A), Muzaffarnagar relevant to assessment year 2010-11.

2. In this case the Notice was sent to the assessee for hearing for today i.e. 06.03.2019 at the address mentioned in Form No. 36 vide Column No. 10.

3. On 06.03.2019, neither the assessee nor her Authorised Representative attended the hearing and also not filed any Application for adjournment or nor filed the fresh address before the Tribunal, hence, I am of the view that no useful purpose would be served to serve the notice again and again on the same address. In view of above, it is thus inferred that the assessee is not interested in prosecution of her Appeal.

4. Having regard to Rule 19(2) of ITAT Rules and following various decisions of Delhi Bench of the Tribunal including that of Multiplan India Ltd. : 38 ITD 320 (Delhi) and Hon'ble Madhya Pradesh High Court's decision in Estate of Late Tukoji Rao Holkar vs. CWT; 223 ITR 480 (MP), I treat this appeal as unadmitted and dismiss the same. I

would like to clarify that subsequently if the assessee explains the reasons for non appearance and if the Bench is so satisfied, the matter may be recalled for the purpose of adjudication of the Appeal.

5. In the result, the Appeal of the assessee is dismissed in limine.

Order pronounced on 06-03-2019.

Sd/-
[H.S. SIDHU]
JUDICIAL MEMBER

Date:06/03/2019

SRBhatnagar

Copy forwarded to: -

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

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By Order,

Assistant Registrar, ITAT, Delhi Benches

