

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : F : NEW DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.2237/Del/2016  
Assessment Year: 2011-12

KSMN & Company,  
C/o KSMN & Co., CA,  
137, Tribhuvan Complex,  
Ishwar Nagar, Mathura Road,  
New Delhi.

Vs. ACIT,  
Circle 37(1),  
New Delhi.

PAN: AAIFK7757L

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri Surender Pal, Sr. DR
Date of Hearing	:	11.03.2019
Date of Pronouncement	:	11.03.2019

ORDER

PER R.K. PANDA, AM:

This appeal by the assessee is directed against the order dated 15<sup>th</sup> March, 2016 of the CIT(A)-20, New Delhi, relating to Assessment Year 2011-12.

2. This appeal was last fixed for hearing on 27<sup>th</sup> December, 2018 and since none appeared on behalf of the assessee, this case was adjourned for hearing to today, i.e., 11<sup>th</sup> March, 2019. However, despite notice, when the name of the assessee was called none appeared on behalf of the assessee nor any petition seeking adjournment of the

case was filed. This type of conduct on the part of the assessee shows that it is not interested in prosecuting the appeal filed by it. Therefore, following the decisions mentioned below, the appeal filed by the assessee is dismissed for want of prosecution:-

1. CIT vs. B.N. Bhattachargee & Anr., 118 ITR 461.
2. Estate of late Tukojirao Holkar vs. CWT, 223 ITR 480 (M.P.).
3. Commissioner of Income-tax vs. Multiplan India (P.) Ltd, 38 ITD 320 (Del.).

3. However, if the assessee, through proper application, explains the reasons for such non-appearance, the Tribunal may, at its discretion, recall this order.

4. In the result, the appeal filed by the assessee is dismissed *in limine* for want of prosecution.

The decision was pronounced in the open court at the time of hearing itself  
11.03.2019.

Sd/-

(BHAVNESH SAINI)  
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMFBER

Dated: 11<sup>th</sup> March, 2019

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

Asstt. Registrar, ITAT, New Delhi