

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

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER**

**I.T.A .No.-6058/Del/2018  
(ASSESSMENT YEAR-2013-14)**

Nisha Dhingra C/o Upvinder Kaur, D 95, Amar Colony, 2 <sup>nd</sup> Floor, Lajpat Nagar, New Delhi. <b>PAN No. AAGPD8294B</b>  <b>(APPELLANT)</b>	vs	ITO Ward 54(5), New Delhi.  <b>(RESPONDENT)</b>
<b>Appellant by</b>	<b>None</b>	
<b>Respondent by</b>	<b>Shri S.L. Anuragi, Sr. DR</b>	

<b>Date of Hearing</b>	<b>27/03/2019</b>
<b>Date of Pronouncement</b>	<b>01/04/2019</b>

**ORDER**

This appeal filed by the Assessee is directed against the Order dated 07/06/2018 of the Ld. CIT(A)-11, New Delhi relevant to assessment year 2013-14.

2. In this case the Notice was sent to the assessee for hearing i.e. on 27/03/2019 at the address mentioned in Form No. 36 vide Column No. 10. However, the same was returned back with the postal remarks "No such person".

3. On 27/03/2019, neither the assessee nor her Authorized 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 the 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 un-admitted 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 01.04.2019.

**Sd/-**  
**(H.S. SIDHU)**  
**JUDICIAL MEMBER**

Dated: 01/04/2019

*\*Kavita*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI

		Date
1.	Draft dictated on	27/03/19
2.	Draft placed before author	27/03/19
3.	Draft proposed & placed before the second member	
4.	Draft discussed/approved by Second Member.	01/04
5.	Approved Draft comes to the Sr.PS/PS	01/04
6.	Order Pronounced and Uploaded	01/04
7.	File sent to the Bench Clerk	01/04
8.	Date on which file goes to the AR	
9.	Date on which file goes to the Head Clerk.	
10.	Date of dispatch of Order.	