

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'I-1' NEW DELHI**

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER**

**I.T.A .Nos.-1338 & 1339/Del/2016
(ASSESSMENT YEARS- 2009-10 & 2010-11)**

M/s Jay Polychem India Limited B-115, Ground Floor, Okhla Industrial Area, Phase-1, New Delhi. PAN No. AAACJ0657M (APPELLANT)	vs	ACIT Central Circle-03, Room No. 332, E-2, ARA Centre Jhandewalan Extn., New Delhi. (RESPONDENT)
Appellant by	None	
Respondent by	Shri Sanjay I Bora, CIT DR	

ORDER

PER SH. H.S. SIDHU, J.M.

These appeals filed by the Assessee are directed against the separate orders both dated 29/01/2016 of the Assessing Officer, relevant to assessment years 2009-10 & 2010-11.

2. In these cases the Notice were sent to the assessee for hearing i.e. on 01/04/2019 at the address mentioned in Form No. 36 vide Column No. 10.

3. On 01/04/2019, neither the assessee nor its Authorized Representative attended the hearing and also not filed any Application for adjournment or nor filed the fresh address before the Tribunal, hence, we are 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 its Appeals.

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), we treat this appeal as un-admitted and dismiss the same. We 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 Appeals.

5. In the result, both the Appeals of the assessee are dismissed in limine.

Order pronounced on 01.04.2019

Sd/-
(O.P. KANT)
ACCOUNTANT MEMBER

Dated: 01/04/2019

**Kavita*

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

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	01/04/19
2.	Draft placed before author	01/04/19
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.	