

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "A" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER  
AND  
SHRI L.P. SAHU, ACCOUNTANT MEMBER

ITA.No.4022/Del./2016  
Assessment Year 2005-2006

M/s. Angad Developers Pvt. Ltd., B-1/4, Nehru Market, Opp. LSR College, Zamrudpur, New Delhi PIN 110048. PAN AADCA8901E	vs	The Income Tax Officer, Ward – 2 (4), New Delhi.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri P.V. Gupta, Sr. D.R.

Date of Hearing :	23.04.2019
Date of Pronouncement :	23.04.2019

**ORDER**

**PER BHAVNESH SAINI, J.M.**

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-1, New Delhi, Dated 09<sup>th</sup> May, 2016, for the A.Y. 2005-2006, challenging the levy of penalty under section 271(1)(c) of the Income Tax Act, 1961.

2. The A.O. noted in the penalty Order that assessee filed return of income declaring loss of Rs.9,69,924/-. The

A.O. made addition of Rs.10 lakhs on account of unexplained cash credit. Thus, the total taxable income was computed at Rs.30,076/- against the returned loss, on which, penalty was initiated at the penalty stage. Notices were issued to the assessee, but, none of them have been responded to by the assessee. The A.O. accordingly levied the penalty under section 271(1)(c) of the I.T. Act, which is confirmed by the Ld. CIT(A).

3. The assessee has been notified the date of hearing through registered post. However, none appeared on behalf of the assessee at the time of hearing of the appeal. It, therefore, appears that assessee is no more interested in prosecuting the appeal. Therefore, the appeal of the assessee is liable to be dismissed as un-admitted.

4. In view of the above and having regard to Rule 19(2) of Income Tax Appellate Tribunal Rules and following various decisions of Delhi Bench of the Tribunal including that of Multiplan India Ltd., 38 ITD 320 (Del.); Hon'ble Madhya Pradesh High Court decision in the case of Estate of Late Tukojirao Holkar vs. CWT 223 ITR 480 (MP), and

also the decision of Hon'ble Supreme Court in the case of CIT vs. B. Bhattachargee & Another (118 ITR 461 at page 477-478) wherein their Lordships held that "*the appeal does not mean, mere filing of the memo of appeal but effectively pursuing the same*". In view of the above, respectfully following the aforecited decisions, we dismiss the appeal of the assessee as un-admitted.

5. In the result, appeal of the Assessee dismissed.

Order pronounced in the open Court.

Sd/-  
(L.P. SAHU)  
ACCOUNTANT MEMBER

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 23<sup>rd</sup> April, 2019.

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'A' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :  
Delhi.