

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: "C", NEW DELHI**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER**

ITA No.2458/Del/2016
Assessment Year: 2011-12

Atro W/o Lekhraj, 4081 Aali Village, Sarita Vihar, New Delhi	Vs.	Income Tax Officer, Ward-28(3), New Delhi
PAN :AQFPA5527R		
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Smt. Rinku Singh, Sr.DR

Date of hearing	29.04.2019
Date of pronouncement	29.04.2019

ORDER

PER O.P. KANT, A.M.:

This appeal, by the assessee, is directed against order of CIT(A) -14, New Delhi, dated 01.03.2016 for assessment year 2011-12.

2. None put in appearance on behalf of the assessee at the hearing on 29.04.2019, i.e., today, despite issue of notice on 25.02.2019 through RPAD at the address furnished by the assessee in column 10 of the memo of appeal in form no. 36. Even no application for adjournment of hearing has been received on behalf of the assessee. It gives an impression that the assessee is not interested in pursuing the appeal.

3. Considering the facts of the case and keeping in view the provisions of Rule 19(2) of the Income-tax (Appellate Tribunal) Rules, 1963 as were considered in the case of CIT vs. Multiplan India Ltd., (38 ITD 320)(Del), the assessee's appeal is liable to be dismissed for want of prosecution.

4. The Hon'ble Madhya Pradesh High Court in the case of Estate of Late Tukojirao Holkar vs. CWT (223 ITR 480) has held as under:

"if the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the reference. "

5. Similarly, Hon'ble Punjab & Haryana High Court in the case of New Diwan Oil Mills vs. CIT (2008) 296 ITR 495) returned the reference unanswered since the assessee remained absent and there was not any assistance from the assessee.

6. Their Lordships of Hon'ble Supreme Court in the case of CIT vs. B. Bhattachargee & Another (118 ITR 461 at page 477-478) held that the appeal does not mean, mere filing of the memo of appeal but effectively pursuing the same.

7. Respectfully following the view taken in the cases cited supra, we dismiss the appeal for non-prosecution. Before parting, we add that in case the assessee is serious in pursuing the appeal filed, then it would be at liberty to pray for a recall of this order by moving an appropriate petition and also by taking appropriate action to correct the defects, if any, pointed out. The Co-ordinate Bench considering the petition, if so satisfied with the explanation and the actions of curing the defects, may recall this order.

8. In the result, the appeal of the assessee is dismissed for non-prosecution.

Order is pronounced in the open court on 29th April, 2019.

Sd/-
[BHAVNESH SAINI]
JUDICIAL MEMBER

Sd/-
[O.P. KANT]
ACCOUNTANT MEMBER

Dated: 29th April, 2019.

RK/-

Copy forwarded to:

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