

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH "B", LUCKNOW**

**BEFORE SHRI A.D JAIN, VICE PRESIDENT AND  
SHRI T.S. KAPOOR, ACCOUNTANT MEMBER**

ITA No.04/LKW/2018  
A.Y. 2014-15

Radhey Shyam Jaiswal, 58, Vijay Laxmi Nagar, Sitapur  PAN AASPJ6178Q  (Appellant)	Vs.	Income Tax Officer, Sitapur    (Respondent)
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Appellant by	None
Respondent by	Shri C.K. Singh, DR
Date of hearing	25/04/2019
Date of pronouncement	03/05/2019

**ORDER**

**PER: A.D. JAIN, VICE PRESIDENT:**

This is assessee's appeal for Assessment Year 2014-15 against the order of the Id. CIT(A), Bareilly dated 24.10.2017.

2. When this appeal was called out for hearing, none appeared on behalf of the assessee, nor any application for adjournment has been filed. We find that the proper notice of hearing had been sent RPAD to the assessee, which has not returned unserved. Under these circumstances, it appears that the assessee is not interested in prosecuting the appeal any further. As such, we hold that the appeal is

liable to be dismissed for non prosecution. In this regard we place reliance upon the following case laws:

1. *CIT vs. Multiplan India Ltd. 38 ITD 320 (Del)*
2. *Estate of Late Tukoji Rao Holkar vs. CWT 223 ITR 480 (M.P.)*
3. *New Diwan Oil Mills vs. CIT (2008) 296 ITR 495 (P& H)*
4. *CIT vs. B. N. Bhattachargee And Another 118 ITR 461(SC)*

3. Respectfully following the view taken in the cases cited (supra), we dismiss the appeal filed by the assessee for non prosecution. The assessee may, however, get it revived by showing sufficient cause for non-appearance.

4. In the result, the appeal filed by the assessee is dismissed.

**Order pronounced in the open court on 03/05/2019.**

**Sd/-  
(T.S. Kapoor)  
Accountant Member**

**Sd/-  
(A.D. Jain)  
Vice President**

Aks –  
Dtd. 03/05/2019

*Copy of order forwarded to:*

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|--|---------------------------|
| (1) <i>The appellant</i>               | (2) <i>The respondent</i> |
| (3) <i>Commissioner</i>                | (4) <i>CIT(A)</i>         |
| (5) <i>Departmental Representative</i> | (6) <i>Guard File</i>     |

By order

Assistant Registrar