

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

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA Nos. 6003 & 6004/Del/2016
Assessment Years: 2012-13 & 2013-14**

MANIPURI POWER TRANSMISSION PRIVATE LIMITED, 1 ST FLOOR, SPLENDOR TRADE TOWER, SECTOR-65, GOLF COURSE EXTENSION ROAD, GURGAON-122018 (PAN: AAGCM8229E)	Vs.	INCOME TAX OFFICER, WARD 2(4), GURGAON VANIJYA NIKUNJ, 6 TH FLOOR, UDYOG VIHAR, PHASE-V, GURGAON
APPELLANT		RESPONDENT

Assessee by	NONE
Revenue by	MS. RAKSHI VIMAL, SR. DR.

ORDER

PER H.S. SIDHU, JM

These appeals filed by the assessee on 24.11.2016 against the common impugned order dated 08.09.2016 passed by the Ld. CIT(Appeals)-1, Gurgaon in relation to assessment years 2012-13 & 2013-14. Since common impugned order has been passed by the Ld. CIT(A), therefore, we heard the appeals together and are being disposed of by this common order, by dealing with ITA No. 6003/Del/2016 (AY 2012-13).

2. In these cases, Notice of hearing to the assessee were sent by the Registered AD post on 28.8.2019 for appearance on 16.10.2019, but none appeared on behalf of the assessee. On 16.10.2019 the Bench directed the Registry to issue defect memo and notice for hearing to the assessee by

RPAD for 03.12.2019. But on 03.12.2019 assessee, nor its authorized representative appeared to prosecute the matter in dispute, nor filed any application for adjournment and also not rectified the defect. Keeping in view the facts and circumstances of the present case and the issue involved in the present Appeal, we are of the view that no useful purpose would be served to issue notice again and again to the assessee, therefore, we are deciding the present appeals *ex parte qua* assessee, after hearing the Ld. DR and perusing the records.

3. We have also noticed that assessee filed the appeal on 24.11.2016 and defect memo was issued to the assessee for filing the original ground of appeal raised by the assessee before the ITAT which was not filed till date. The grounds of appeal raised by the assessee are not available with both the Members. However, Ld. DR also pointed out that assessee has not filed any ground of appeal meaning thereby that assessee has not filed any ground of appeal as required under the provisions of the Act. Therefore, we are of the view that the appeal of the assessee is defective and is dismissed as such.

4. Following the consistent view taken in ITA No. 6003/Del/2016 (AY 2012-13), as aforesaid, the ITA No. 6004/Del/2016 (AY 2013-14) also stand dismissed.

5. In the interest of justice, we are giving liberty to the assessee, if so advised, assessee can move application for recalling this order and establish sufficient cause for non-appearance before the Bench and also ensure that the assessee has rectified the defect by filing the original grounds of appeal of two sets for the Bench and one set for the Department, then the plea of the assessee will be considered as per the provisions of section 254(2) of the Act.

6. In the result, both the appeals filed by the assessee are dismissed in the aforesaid manner.

Order pronounced on 04/12/2019.

Sd/-

(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Sd/-

(H.S. SIDHU)
JUDICIAL MEMBER

Dated: 04/12/2019

SRB

Copy forwarded to:

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

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ASSISTANT REGISTRAR
ITAT NEW DELHI