

**IN THE INCOME TAX APPELLATE TRIBUNAL  
HYDERABAD BENCH 'B', HYDERABAD**

**BEFORE SMT. P. MADHAVI DEVI, JUDICIAL MEMBER AND  
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER**

ITA No. 210/Hyd/2017  
Assessment Year: 2007-08

Rajesh Malik, Hyderabad. vs. Income-tax Officer,  
Ward – 14(4), Hyderabad.  
PAN – ACIPM3844Q

Appellant

Respondent

ITA No. 211/Hyd/2017  
Assessment Year: 2007-08

Neeraj Malik, Hyderabad. vs. Income-tax Officer,  
Ward – 14(4), Hyderabad.  
PAN – AFKPM 9324 G

Appellant

Respondent

Assessee by: NIL  
Revenue by: Shri Nilanjan Dey

Date of hearing: 16/12/2019  
Date of pronouncement: 19/12/2019

**ORDER**

**PER P. MADHAVI DEVI, J.M.:**

These are the appeals filed by the respective assesseees' for AY 2007-08 against the order of CIT(A) – 6, Hyderabad, both dated, 15/11/2016.

2. On perusal of record, we find that these appeals were earlier dismissed for non-appearance of the assesseees' or their authorised representatives on 30/11/2017. Thereafter, the assesseees' filed MAs No. 10 & 11/Hyd/2018 and vide order dated, the appeals were recalled and posted for hearing on 28/06/2018 and the date was announced in the open court in

the presence of both the parties. However, none appeared for the assesseees' on 28/06/2018 and for this reason only, the Tribunal had imposed a cost of Rs. 1,000/- in each of the cases to be paid to PM's Relief fund. Thereafter, the cases came up for hearing but since none appeared for the assesseees', they were adjourned from time to time. A notice for hearing was issued for the date of hearing on 22/04/2019 and was also served on the assesseees'. However, the case got adjourned as none appeared for the assesseees'. When the appeals came up for hearing today i.e. on 16/12/2019, neither assesseees' appeared nor have paid the cost of Rs. 1,000/- imposed on them. In view of the same, the appeals of the assesseees are to be dismissed for non-prosecution since the Hon'ble MP High Court in the case of Estate of Late Tukojirao Holkar Vs. CWT, 223 ITR 480 (MP) has held that appeal does not mean only filing of memo of appeal but also pursuing it effectively.

2.1 Even on merits also, there are no submissions or evidence filed by the assesseees' to rebut the findings of the AO and CIT(A). In view of the same, assesseees' appeals are dismissed.

3. In the result, both the appeals under consideration are dismissed.

Pronounced in the open court on 19<sup>th</sup> December, 2019.

Sd/-  
(A. MOHAN ALANKAMONY)  
ACCOUNTANT MEMBER

Sd/-  
(P. MADHAVI DEVI)  
JUDICIAL MEMBER

Hyderabad, dated 19<sup>th</sup> December, 2019.

*kv*

Copy forwarded to:

1. *Rajesh Malik and 2) Neeraj Malik, 6-3-248/1, Indralok Complex, Road No. 1, Banjara Hills, Hyderabad.*
3. *ITO, Ward – 14(4), Hyderabad.*
4. *CIT(A) - 6 Hyderabad.*
5. *Pr. CIT – 6, Hyd.*
6. *The DR, ITAT, Hyderabad*
7. *Guard File*