

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
MS ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.6810/Del/2017  
Assessment Year: 2009-10

<b>MJ Structure Pvt. Ltd. 9/10, Alipur Road, Opp. Oberoi Maiden Hotel, New Delhi-110054 PAN No.AAACM1236F</b>	<b>Vs.</b>	<b>ITO Ward- 16 (1) New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	None
Respondent by	Sh. Muneesh Rajani, Sr. DR

Date of hearing:	25/01/2024
Date of Pronouncement:	25/01/2024

**ORDER**

**PER N. K. BILLAIYA, AM:**

This appeal by the assessee preferred against the order of the CIT(A)-28, New Delhi dated 06.09.2017 pertaining to A.Y.2009-10.

2. The challenge of the assessee is twofold firstly the assessee is aggrieved by the assumption of jurisdiction to reassess by issuing notice u/s. 148 of the Act and secondly on merits the assessee is

aggrieved by the addition of Rs. 20 lacs u/s. 68 of the Act and Rs. 36,000/- as unexplained investment.

3. The appeal was first listed for hearing on 10.08.2021 thereafter on several occasions the appeal was listed for hearing and the last notice send to the assessee has been returned with a remark “addressee left without instruction hence returned to sender”.

4. On these facts we are left with no choice but to dismiss the appeal in limine.

5. Decision announced in the open court on 24.01.2024.

Sd/-  
**(ASTHA CHANDRA)**  
**JUDICIAL MEMBER**

\*NEHA\*

Date:- .01.2024

Copy forwarded to:

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

Sd/-  
**(N.K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
NEW DELHI