

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "I" DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.695/DEL/2020
Assessment Year 2015-16

Inflight Sales Group India P. Ltd. C/o T. Kohli & Co., M-7, Ground Floor Lajpat Nagar-III New Delhi	Vs.	ACIT Circle-12(1) New Delhi
TAN/PAN: AACCI9425Q		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Sh. Rajesh Kumar, CIT (DR)		
Date of hearing:	10	04	2024
Date of pronouncement:	08	05	2024

ORDER

PER PRADIP KUMAR KEDIA-AM:

The captioned appeal has been filed by the assessee seeking to challenge the final assessment order passed by the AO under Section 143(3) r.w. Section 144C(13) order dated 29.10.2019 for A.Y. 2015-16 in question.

2. When the appeal was called for hearing, none appeared on behalf of the assessee. No application seeking adjournment has been placed either. It seen from the record that multiple opportunity has been given to the assessee in the past. However, no one has attended the case since beginning. Accordingly, we are constraint to proceed *ex-parte* after hearing the Id. DR and based on the material available on record.

3. In the course of hearing, the Id. DR pointed out that PAN allotted to assessee does not exist in the data base of the Department. Furthermore, as per the public data base, the status of the company is 'strike off'.

4. Thus, in view of the purported winding up of the assessee-

company, no useful purpose will be served by continuing with the proceedings. No useful purpose will be served in keeping the appeal pending either. Therefore, the right course will be to consign the present appeal to the records.

5. In view of the aforesaid, we dismiss the captioned appeal *in limine*. However, liberty is granted to the assessee to seek revival of the appeal in case it desired to pursue the grievance raised in the appeal memo.

6. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 08/05/2024

Sd/-

**[CHALLA NAGENDRA PRASAD]
JUDICIAL MEMBER**

DATED: /05/2024

Prabhat

Sd/-

**[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER**