

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "B": NEW DELHI  
BEFORE SHRI SAKTIJIT DEY, HON'BLE VICE PRESIDENT  
AND  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No.8447/Del/2019  
(Assessment Year: 2010-11)**

Hitender Sharma, Kumal Aggarwal & Associates, Second Floor, JMD, Magapolis, sohna Road, Sector-48, Gurgaon (Appellant) <b>PAN: ABXPH9269A</b>	Vs. ITO, Ward-2(1), Haryana  (Respondent)
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Assessee by :	None
Revenue by:	Shri Vivek Kumar Upadhyay, Sr. DR
Date of Hearing	02/07/2024
Date of pronouncement	09/07/2024

**ORDER**

**PER M. BALAGANESH, A. M.:**

1. The appeal in ITA No.8447/Del/2021 for AY 2010--11, arises out of the order of the Commissioner of Income Tax (Appeals)-2, Gurgaon [hereinafter referred to as 'Id. CIT(A)', in short] in Appeal No. 538/2018-19 dated 20.09.2019 against the order of assessment passed u/s 271(1)(c) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 21.06.2018 by the Assessing Officer, ITO, Ward-2(1), Gurgaon (hereinafter referred to as 'Id. AO').
2. None appeared on behalf of the assessee despite issuance of notices on several occasions. Infact the assessee had not secured his presence in person or through his authorized representative

right from the first hearing on 13.7.2022 onwards. Even the defect notice issued by the registry is not cured by the assessee. Hence we proceed to dismiss this appeal as defective for want of curing of defects, without going into the merits of the grounds of appeal.

3. In the result, the appeal of the assessee is dismissed as defective.

Order pronounced in the open court on 09/07/2024.

-Sd/-  
**(SAKTIJIT DEY)**  
**VICE PRESIDENT**

-Sd/-  
**(M. BALAGANESH)**  
**ACCOUNTANT MEMBER**

Dated: 09/07/2024  
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi