

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
JAIPUR BENCHES, "SMC" JAIPUR

श्री संदीप गोसाई, न्यायिक सदस्य के समक्ष  
BEFORE: Hon'ble SHRI SANDEEP GOSAIN, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 588/JP/2024  
निर्धारण वर्ष/Assessment Year : 2016-17

Shri Dilip Kumar Pachori Village & Post: Parsola, Dhariyawad Distt. Pratapgarh (Raj)	बनाम Vs.	The DCIT (Intl. Taxation) Jaipur
स्थायी लेखा सं./जीआईआर सं./PAN/GIR No.: BBSPP 2607 L		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : None  
राजस्व की ओर से / Revenue by: Mrs. Monisha Choudhary, Addl. CIT-DR

सुनवाई की तारीख / Date of Hearing : 26/06/2024  
उदघोषणा की तारीख / Date of Pronouncement: 10/07/2024

आदेश / ORDER

PER: SANDEEP GOSAIN, JM

This appeal filed by the assessee is directed against order of the Id. CIT(A), Delhi-42 dated 27-02-2024 for the assessment year 2016-17 raising the grounds of appeal as mentioned at Form No. 36.

2.1 During the course of hearing, the Bench noticed that none appeared on behalf of the assessee when the case was call out for hearing. From the records, it is also noticed that the assessee was ex-parte before the Id. CIT(A) who has

confirmed the action of the AO in spite of providing various opportunities to the assessee

2.2 In spite of the notice sent by the Tribunal, the case was not represented on behalf of the assessee when it was called for hearing. From this, it appears that the assessee is not interested to pursue his cases. So in the circumstances, following the decision of Delhi Bench of ITAT in the case of CIT Vs. Multiplan India (P) Ltd., [1991] 38 ITD 320 and also on the judgement of the Hon'ble M.P. High Court in the case of Estate of Late Tukhoji Rao Holkar Vs. CWT [1997] 223 ITR 480, the appeal of the assessee is not admitted and is dismissed in limine.

2.4 During the course of hearing, the ld. DR supported the order of the ld. CIT(A).

2.5 The Bench further on merit heard the ld. DR and perused the materials available on record. The Bench noticed that the assessee has not filed written submissions / arguments controverting the order the order of the ld. CIT(A). . Hence, in such a situation, the Bench has no other alternative except to confirm the order of the ld. CIT(A). Thus the above mentioned appeal of the assessee is dismissed.

3.0 In the result, the appeal filed by the assessee is dismissed with no orders as to costs.

Order pronounced in the open court on 10 /07/2024.

Sd/-

(संदीप गोसाई)

(Sandeep Gosain)

न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 10/07/2024

**\*Mishra**

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. The Appellant- Shri Dilip Kumar Pachori, Pratapgarh
2. प्रत्यर्था / The Respondent- The DCIT (Intl.Taxation), Jaipur
3. आयकर आयुक्त / The Id CIT
4. आयकर आयुक्त(अपील) / The Id CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No.588/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar