

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'F': NEW DELHI)**

**BEFORE SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

**ITA No:- 1528/Del/2018
(Assessment Year- 2009-10)**

Ravindra Singh, 933, Kotgaon, Ghaziabad.	Vs.	ITO, Ward-2(2), Ghaziabad.
PAN No: ATMPS7503B		
APPELLANT		RESPONDENT

Assessee by : None
Revenue by : Shri Vivek Vardhan, Sr. DR

Date of Hearing : 22.05.2024
Date of Pronouncement : 20.08.2024

ORDER

PER SUDHIR PAREEK, JM

This appeal by assessee preferred against the order of the Learned Commissioner of Income Tax (Appeals)-2, Noida, (hereinafter referred to as ["Ld. CIT(A)"]), dated 20.12.2017 pertaining to Assessment Year (A.Y.) 2009-10, on the following grounds of appeal:

“1. Because, leaned Commissioner of Income Tax (Appeals) erred in upholding the validity of notice issued u/s 148 of the Act, which admittedly issued on a non-existing address never belonged to assessee by wrongly holding that notice is issued on last known address, which is contrary to decisions of DR. AJAY PRAKASH (ALL), Atlanta Capital (P) LTD.(DEL) etc.

2. Because, leaned Commissioner of Income Tax (Appeals) failed to consider the fact that during assessment proceedings neither objections raised before Ld. AO on the above issue had disposed off properly nor any evidence regarding the issuance/service of notice at the address on the record is given.”

2. When the appeal was called for hearing on 22.05.2024, none appeared on behalf of the assessee and no any adjournment was sought. From the bare perusal of record, it reveals that prior to dated 22.05.2024 since long period nobody appeared on behalf of the assessee on listed dates for hearing.

3. We have heard the learned Senior Departmental Representative (“ld. SR. DR”) and perused the material available on record. Due to consistent non-prosecution from the assessee’s side, we have no option except to dispose off the appeal.

4. The Ld. Sr. DR relied upon the orders passed by both the lower authorities.

5. In the present appeal the assessee / appellant challenged the upholding the validity of notice issued u/s 148 of the Income Tax

Act, 1961 (hereinafter referred to as 'the Act'), which admittedly issued on a non-existing address never belongs to him by wrongly that notice is issued on last known address. The Ld. CIT(A) while deciding the issue has gone into the submission made by the assessee, material available on record and judicial precedence on the issue and dismissed the appeal of assessee.

6. From the bare perusal of records before us, after filing the present appeal, there is no any representation from the assessee's side, for quite long time i.e. right from 29.03.2023 to 22.05.2024, total non-appearance of assessee shown as per record and in this period, no any adjournment sought by or on behalf of assessee. During above period several notices have been sent to assessee through the registry. Considering above facts, and circumstances, there is no other option except to dispose off the present appeal after hearing the Ld. Sr. DR. So, we have heard the Ld. DR and carefully perused the material available on record.

7. As we mentioned earlier, right from filing this appeal, assessee himself or on behalf of assessee never appeared in proceedings. The Ld. CIT(A) while deciding the issues has gone into submissions

made by the assessee, and material available on record, and dismissed the appeal. In the present appeal neither assessee nor his representative appeared to produced any material to contradict the finding of lower authorities and we find that the Ld. CIT(A) has thoroughly examined and scanned all the issues and exhaustive, detailed and well reasoned order passed, so there is no any ground exist for interference and impugned order deserves to be confirmed.

8. Consequently, this appeal is dismissed as indicated above.

Order pronounced in the Open Court on 20.08.2024

Sd/-
(S RIFAUH RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(SUDHIR PAREEK)
JUDICIAL MEMBER

Dated: 20/08/2024.
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	7.8.2024
Date on which the typed draft is placed before the dictating Member	7.8.2024
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	