

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

**BEFORE PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER &  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.2868/Del/2019  
(Assessment Year : 2014-15)

<b>Shashti Buildcon Pvt. Ltd.</b> 512, 5 <sup>th</sup> Floor, Viswadeep Tower, Janakpuri, New Delhi-56	Vs.	<b>DCIT</b> Circle – 23(1) New Delhi
<b>PAN No. AARCS 5851 M</b>		
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Assessee by	-None-
Revenue by	Shri B. K. Singh, Sr. D.R.

Date of hearing:	03.10.2024
Date of Pronouncement:	11.10.2024

**ORDER**

**PER PRADIP KUMAR KEDIA, AM :**

The captioned appeal has been filed at the instance of the assessee against the First Appellate Order passed by the Commissioner of Income Tax (Appeals)-8, New Delhi ('CIT(A)' in short) dated 07.02.2019 arising from the assessment order dated 22.12.2016 passed by the Assessing Officer (AO) under Section 144 read with section 143(3) of the Income Tax Act, 1961 ( 'the Act' ) concerning A.Y. 2014-15 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 is 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 ld. DR and based on the material available on record.

3. In the course of hearing, the ld. 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 11.10.2024**

**Sd/-**

**(ANUBHAV SHARMA)  
JUDICIAL MEMBER**

**Sd/-**

**(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER**

Date:- 11.10.2024

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI