

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'SMC-2' NEW DELHI**

BEFORE SMT DIVA SINGH, JUDICIAL MEMBER

**I.T.A .No.-2565/Del/2016
(ASSESSMENT YEAR-2010-11)**

Leelavati Somany Education Trust, C/o-Naman Sharma, Advocate, 6863, Bas sitab Rai, Rewari-123401. PAN-AAATL4026H (APPELLANT)	Vs	ACIT, Rewari (RESPONDENT)
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Assessee by	None
Revenue by	Sh.F.R.Meena, Sr.DR
Date of Hearing	08.11.2016
Date of Pronouncement	29.12.2016

ORDER

The present appeal has been filed by the assessee assailing the correctness of the order dated 16.02.2016 of CIT(A), Rohtak pertaining to 2010–11 assessment year on various grounds.

2. However, at the time of hearing, no one was present on behalf of the assessee. The appeal was passed over thrice. In the fourth round also, neither anyone was present nor any adjournment application has been moved by the assessee. The record shows that the present appeal has been adjourned on the request of the assessee, on the last date of hearing i.e. 26.09.2016. The Co-ordiante Bench was pleased to direct that notice by RPAD be issued. The Registry acting on the direction issued notice on 06.10.2016 at the address given in Column No.10 in the memo of appeal filed. The said notice has not come back unserved. In the aforementioned peculiar facts and circumstances, it can be safely presumed that the assessee is not serious in pursuing the appeal filed. Accordingly, the appeal of the assessee is dismissed in limine. Support is drawn from the order of the Tribunals in Commissioner of Income-Tax vs. Multiplan India (P) Ltd.; 38 ITD 320 (Del) and Estate of Late Tukojirao Holkar vs. CWT: 223 ITR 480 (M.P).

3. Before parting it is appropriate to add that in case the assessee is able to show that there was a reasonable cause for non-representation on the date of hearing, it would be at liberty if so advised to pray for a recall of this order. The said order was pronounced on the date of hearing itself in the open Court.

4. In the result, the appeal of the assessee is dismissed in limine.

The order is pronounced in the open court on 29th of December, 2016.

Sd/-

**(DIVA SINGH)
JUDICIAL MEMBER**

Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI