

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC-3", NEW DELHI
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

ITA Nos. 3796 & 3797/DEL/2016		
A.Yrs. : 2011-12 & 2011-12		
SH. ARVIND KUMAR NANDAL, S/O SH. SUMER SINGH NANDAL R/O V.P.O. BOHAR, DISTT ROHTAK	VS	INCOME TAX OFFICER, WARD-1, ROHTAK (HARYANA)
(APPELLANT)		(RESPONDENT)

Assessee by : None
Department by : Sh. B. Raman Janjulu, Sr. DR

Date of Hearing: 13.10.2016

Date of Order : 13-10-2016

ORDER

PER H.S. SIDHU : JM

These appeals are filed by the Assessee are directed against the separate Orders both dated 18.2.2016 of the Ld. CIT(A), Faridabad relevant to assessment year 2011-12. Since these appeals were pertain to same assessee and therefore, heard together. Hence, these appeals are being disposed of by this common order for the sake of convenience.

2. In these cases the Notices were sent to the Assessee for hearing by Regd. AD Post for 13.10.2016 at the address mentioned in Form No. 36 vide Column No. 10. However, the same has been returned back with the postal remarks "Receiver Not Found". Assessee also has not furnished any fresh address before the Tribunal.

3. Therefore, on 13.10.2016, neither the assessee nor his Authorised Representative/Counsel attended the hearing and also not filed any application for adjournment. It is thus inferred that the assessee is not interested in prosecution of his Appeals. Even otherwise, the present Appeals are time barred by 47 days which has not been condoned by the Bench till date.

4. Having regard to Rule 19(2) of ITAT Rules and following various decisions of Delhi Bench of the Tribunal including that of Multiplan India Ltd. : 38 ITD 320 (Delhi) and Hon'ble Madhya Pradesh High Court's decision in Estate of Late Tukojirao Holkar vs. CWT; 223 ITR 480 (MP), I treat these appeals as unadmitted and dismiss the same. I may like to clarify that subsequently if the assessee explains the reasons for non appearance and if the Bench is so satisfied, the matter may be recalled for the purpose of adjudication of the Appeals.

5. In the result, both the Appeals of the assessee are dismissed in limine.

6. Order pronounced in the Open Court on 13-10-2016.

SD/-

**[H.S. SIDHU]
JUDICIAL MEMBER**

"SRBHATNAGAR"

Date: 13-10-2016

Copy forwarded to: -

1. Appellant -
2. Respondent -
3. CIT
4. CIT (A)
5. DR, ITAT

TRUE COPY

By Order,

Assistant Registrar,
ITAT, Delhi Benches

