

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'SMC-3' NEW DELHI**

BEFORE SMT DIVA SINGH, JUDICIAL MEMBER

**I.T.A .No.-4524 to 4527/Del/2014
(ASSESSMENT YEAR-2007-08 to 2010-11)**

Punjab CHemcial Agency, 14, Najafgarh Road, New Delhi-110015. PAN-AAJFP7740B (APPELLANT)	vs	DCIT, Circle-25(1), New Delhi (RESPONDENT)
---	----	--

Assessee by	None
Revenue by	Sh.Farhat Khan, Sr.DR

Date of Hearing	22.06.2016
Date of Pronouncement	27.06.2016

ORDER

PER DIVA SINGH, JM

These four appeals have been filed by the assessee assailing the correctness of the separate orders dated 30.05.2014 of CIT(A)-XXIV, New Delhi pertaining to 2007-08 to 2010-11 assessment years. However, no one was present on behalf of the assessee at the time of hearing. The appeals were passed over twice. Even in the third round, the position remained the same. The record shows that the notice had been sent by the Registry on 19.05.2016 at the address mentioned in Column No.10. Since it has not come back unserved, the service of notice is deemed sufficient on the assessee relying on Order V Rule 9 of the CPC read with section 282 of the Income Tax Act, 1961. In the afore-mentioned peculiar facts and circumstances of the case in the absence of any representation on behalf of the assessee or petition seeking time, it can be safely presumed that the assessee is not serious in pursuing the appeals filed. Accordingly the only alternative left is to dismiss the appeals of the

assessee in limine. Support is drawn from the order of the Tribunals in Commissioner of Income-Tax vs. Multi Plan India (P) Ltd.; 38 ITD 320 (Del) and Estate of Late Tukoji Rao Holkar vs. CWT: 223 ITR 480 (M.P).

2. 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.

3. In the result, the appeals of the assessee are dismissed.

The order is pronounced in the open court on 27th of June, 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