

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

BEFORE SMT DIVA SINGH, JUDICIAL MEMBER

**I.T.A .No.-4567/Del/2014
(ASSESSMENT YEAR-2002-03)**

M/s.D.D. Sales Corporation, C/o-Manu Monga, Advocate, #133, Lawyers Chambers, Delhi High Court, Sher Shah Road, New Delhi-110003. PAN-AAAFD1937B (APPELLANT)	vs	ACIT, Circle022(1), New Delhi (RESPONDENT)
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Appellant by	None
Respondent by	Sh.Robin Rawal, Sr. DR

Date of Hearing	04.11.2015
Date of Pronouncement	04.11.2015

ORDER

The present appeal has been filed by the assessee assailing the correctness of the order dated 23.06.2014 of CIT(A)-XXIII, New Delhi pertaining to 2002-03 assessment year.

2. However, at the time of hearing, no one was present on behalf of the assessee. The appeal was passed over twice. In the third round also the position remained the same neither the assessee was present nor any request for adjournment has been placed before the Bench. Accordingly, in the peculiar facts and circumstances of the present case, it can be safely presumed that the assessee is not serious in pursuing the present appeal. It is even otherwise seen that the appeal is time barred and there is nothing on record to show that it can be explained. Accordingly in the absence of any representation or petition seeking time, the only alternative left is to dismiss the appeal 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).

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; and the assessee is in a position to address the delay then the assessee if so advised would be at liberty to pray for a recall of this order and decision on merit. 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.

The order is pronounced in the open court on 04th of November, 2015.

**Sd/-
(DIVA SINGH)
JUDICIAL MEMBER**

Dated:04/11/2015

Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI