

IN THE INCOME TAX APPELATE TRIBUNAL  
DELHI BENCH "SMC-2": NEW DELHI  
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

**ITA No. 2046/Del/2015**

A.Y. : 2008-09

SH. ANAND YADAV,  
72, CHARA MANDI,  
ZAKHIRA  
NEW DELHI  
(PAN: AHVPA8180D)  
**(Appellant)**

VS. INCOME TAX OFFICER,  
WARD 33(3),  
NEW DELHI

**(Respondent)**

Assessee by : None  
Department by : Sh. Amrit Lal, Sr. DR

Date of Hearing : 06-09-2016  
Date of Order : 06-09-2016

**ORDER**

**PER H.S. SIDHU, JM**

This appeal is filed by the Assessee is directed against the Order dated 31.1.2015 of the Ld. CIT(A)-XXVI, New Delhi relevant to assessment year 2008-09.

2. In this case the Notice was sent to the Assessee for hearing by Regd. AD Post for today i.e. 06.09.2016 at the address mentioned in Form No. 36 vide Column No. 10, but neither the assessee nor his Authorised Representative 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 appeal, therefore, in my considered opinion, no useful purpose would be served to send the notice again and again on the same address.

3. 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 Tukoji Rao Holkar vs. CWT; 223 ITR

480 (MP), I treat this appeal as unadmitted and dismiss the same. I would 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 appeal.

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

Order pronounced in the Open Court on 06-09-2016.

**SD/-**

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

Date:06/9/2016

**SRBhatnagar**

**Copy forwarded to: -**

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

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By Order,

Assistant Registrar, ITAT, Delhi Benches