

**INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH "E": NEW DELHI ]**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER  
A N D  
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER  
(Through Video Conferencing)**

ITA. Nos. 2550/Del/2010  
(Assessment Year : 2006-07)

Shri Noren Mandal, Prop. M/s. Pee Pee Mandal Construction, D-2/16-17, Sector : 11, Rohini, Delhi – 110 085. <b>PAN: ACAPM4314R</b>	Vs.	DCIT, Circle : 39 (1) New Delhi.
( Appellant )		( Respondent )

Assessee by :	N O N E;
Revenue by:	Ms. Aman Preet, Sr. D.R.C ;
Date of Hearing	26/03/2021
Date of pronouncement	26/03/2021

**ORDER**

**PER PRASHANT MAHARISHI, A.M.**

1. This appeal is filed by the assessee against the order of the Id CIT(A)-XXVIII, New Delhi dated 15/03/2010 for Assessment Year 2006-07.
2. During the course of hearing, nobody was present on behalf of the assessee, nor any application for adjournment was filed. Notice of hearing for 15.06.2017 was sent to the assessee by Post on 28.04.2017 at the address mentioned in Form No. 36 vide Column No. 10 which has been returned back by the postal authority with the remark "Left". It is, thus, inferred that the assessee is not interested in prosecution of his appeal, therefore, in our considered opinion, no useful purpose would be served to send the notice again and again on the same address.
3. Considering the facts of the case and keeping in view the provisions of Rule 19(2) of the Income-tax (Appellate Tribunal) Rules, 1963 as were considered in the case of CIT vs. Multiplan India Ltd., (38 ITD 320)(Del), the assessee's appeal is liable to be dismissed for want of prosecution.

4. The Hon'ble Madhya Pradesh High Court in the case of Estate of Late Tukojirao Holkar vs. CWT (223 ITR 480) has held as under:

*"if the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the reference. "*

5. Similarly, Hon'ble Punjab & Haryana High Court in the case of New Diwan Oil Mills vs. CIT (2008) 296 ITR 495) returned the reference unanswered since the assessee remained absent and there was not any assistance from the assessee.

6. Their Lordships of Hon'ble Supreme Court in the case of CIT vs. B.

Bhattachargee & Another (118 ITR 461 at page 477-478) held that the appeal does not mean, mere filing of the memo of appeal but effectively pursuing the same.

7. Respectfully following the view taken in the cases cited supra, we dismiss the above appeal for non-prosecution. Before parting, we add that in case the assessee is serious in pursuing the appeal filed, then it would be at liberty to pray for a recall of this order by moving an appropriate application.

8. In the result, the appeal of the assessee is dismissed for non-prosecution.

Order pronounced in the open court on : 26 /03/2021.

**Sd/-**  
**( KUL BHARAT )**  
**JUDICIAL MEMBER**

**Sd/-**  
**(PRASHANT MAHARISHI)**  
**ACCOUNTANT MEMBER**

Dated : 26 /03/2021.

\*MEHTA\*

Copy forwarded to

1. Appellant;
2. Respondent;
3. CIT

4. CIT (Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi

Date of dictation	26.03.2021
Date on which the typed draft is placed before the dictating member	26.03.2021
Date on which the typed draft is placed before the other member	26.03.2021
Date on which the approved draft comes to the Sr. PS/ PS	26.03.2021
Date on which the fair order is placed before the dictating member for pronouncement	26.03.2021
Date on which the fair order comes back to the Sr. PS/ PS	26.03.2021
Date on which the final order is uploaded on the website of ITAT	26.03.2021
date on which the file goes to the Bench Clerk	26.03.2021
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	