

IN THE INCOME TAX APPELATE TRIBUNAL
DELHI BENCH "F": NEW DELHI
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA No. 5637/Del/2013

A.Y. : 2004-05

RAJAT EXPORT IMPORT (INDIA) PVT. LTD. VS. ITO, WARD 15(2),
S-134, ARJUN NAGAR, NEW DELHI
KOTLA MUBARAKPUR,
NEW DELHI – 110 003

(Appellant)

(Respondent)

Assessee by : None
Department by : Sh. F.R. Meena, Sr. DR

ORDER

PER H.S. SIDHU, JM

This appeal filed by the Assessee is directed against the Order dated 02.9.2013 of the Ld. CIT(A)-XVIII, New Delhi relevant to assessment year 2004-05.

2. In this case the Notice was sent to the Assessee for hearing by Regd. AD Post for today i.e. 11.04.2017 at the address mentioned in Form No. 36 vide Column No. 10.

3. On 11.04.2017, neither the assessee nor its Authorised Representative attended the hearing and also not filed any Application for adjournment by the Assessee, hence, we are of the view that no useful purpose would be served to serve the notice again and again to the assessee. In view of above, it is thus inferred that the assessee is not interested in prosecution of its Appeal.

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), we treat this appeal as unadmitted and dismiss the same. We 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.

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

Order pronounced in the Open Court on 11-04-2017.

SD/-

**[PRASHANT MAHARISHI]
ACCOUNTANT MEMBER**

SD/-

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

Date:11/04/2017

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