

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

BEFORE SHRI U.B.S. BEDI, JUDICIAL MEMBER AND
SHRI B.K. Halдар, ACCOUNTANT MEMBER

I.T.A.No.2006/Del/2011
Assessment Year : 2007-08

Whirlpool of India Ltd.
Whirlpool House, Plot No. 40
Sector – 44,
Gurgaon 122 002.
AAAACW1336L

(Appellant)

Vs. DCIT,
Large Taxpayer Unit
New Delhi.

(Respondent)

Appellant by : None

Respondent by : Shri Mohnish Verma, CIT, DR

ORDER

PER U.B.S. Bedi, J.M.

This is an appeal of the assessee arises from the order passed by Ld. CIT(A) New Delhi 31.01.2011 relevant to asstt. year 2007-08.

2. Despite sending notice of hearing sufficiently in advance neither assessee nor his representative appeared at the time of hearing when case was called up for hearing. It is, therefore, inferred that assessee is not interested in prosecuting of appeal.

3. Hence, the appeal filed by the assessee is liable to be dismissed for non-prosecution, finding support from the following decisions :

1. “In the case of CIT vs. B.N. Bhattachargee and another, reported in 118 ITR 461 [relevant pages 477 & 478] wherein their Lordships have held that :

“The appeal does not mean merely filing of the appeal but effectively pursuing it.”

2. In the case of Estate of late Tukojirao Holkar vs. CWT; 223 ITR 480(M.P.) while dismissing the reference made at the instance of the assessee in default made following observation in their order :

“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.”

3. In the case of Commissioner of Income-tax vs. Multiplan India (P) Ltd.; 38 ITD 320 (Del), the appeal filed by the revenue before the Tribunal, which was fixed for hearing. But on the date of hearing nobody represented the revenue/appellant nor any communication for adjournment was received. There was no communication or information as to why the revenue chose to remain absent on that date. The Tribunal on the basis of inherent powers, treated the appeal filed by the revenue as unadmitted in view of the provisions of Rule 19 of the Appellate Tribunal Rules, 1963.”

4. In the result, we treat this appeal as unadmitted and dismiss the same in limine.

This decision was pronounced in the open court soon after the conclusion of hearing on 19.12.2011.

Sd/-

(B.K. HALDAR)
ACCOUNTANT MEMBER

sd/-

(U.B.S. BEDI)
JUDICIAL MEMBER

Dated 19.12.2011

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Copy of the order forwarded to:-

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

By Order
Deputy Registrar, ITAT.