$~80

* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ W.P.(C) 4835/2024 &CM APPL. 19733/2024 ((Interim Relief)

M/S TRIPLE S STOCK AND SHARES PVT. TTD
..... Petitioner

Through: Ms. Pankhuri Shrivastava and Mr. Atreya G.C., Adv.

versus

INCOME TAX OFFICER ..... Respondent

Through: Mr. Shlok Chandra, SSC along with Ms. Madhavi Shukla and Ms. Priya Sarkar, JSCs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE PURUSHAINDRA KUMAR KAURAV

O R D E R

% **03.04.2024**

CM APPL. 19734/2024(Ex.)

1. Allowed, subject to all just exceptions.

2. The application is disposed of.

W.P.(C) 4835/2024 & CM APPL. 19733/2024 ((Interim Relief)

3. Having heard learned counsels for parties, we note that the Income Tax Appellate Tribunal [‘**ITAT**’] was constrained to proceed ex parte and render its final decision on 08 February 2023 since the assessee had failed to respond inspite of notices having been issued since 06 November 2019.

4. The record would further bear out that earlier also the appeal before the ITAT had come to be dismissed for want of prosecution on

19 July 2018 which order was subsequently recalled and the appeal restored. The ITAT has further noted that none appeared for the appellant after 27 May 2022.

5. In view of the aforesaid, we find no ground to interfere with the order dated 22 September 2023 dismissing the miscellaneous application which had been moved.

6. However, and since the petitioner would otherwise have a remedy to assail the order of the ITAT rendered on merits that liberty shall stand reserved.

7. The writ petition along with the pending application stands disposed of on the aforesaid terms.

YASHWANT VARMA, J.

PURUSHAINDRA KUMAR KAURAV, J.

APRIL 03, 2024/RW