

आयकर अपीलिय अधिकरण, 'बी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'B' BENCH, CHENNAI

श्रीएन.आर.एस. गणेशन, न्यायिकसदस्य एवं

श्री अब्राहमपी.जॉर्ज, लेखा सदस्य केसमक्ष

**BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI ABRAHAM P. GEORGE, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.2210/Mds/2016

निर्धारण वर्ष /Assessment Year : 2011-12

M/s.Rishabh Enterprises,
No.2, City Towers,
Thirumalai Pillai Road,
T.Nagar, Chennai – 600 017.

v. ITO,
Business Ward –II(3),
Chennai.

PAN : AAAGR 5289 G

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : None

प्रत्यर्थीकीओरसे/Respondent by : Shri Supriyo Pal, JCIT

सुनवाईकीतारीख/Date of Hearing : 13.10.2016

घोषणाकीतारीख/Date of Pronouncement : 13.10.2016

आदेश / O R D E R

PER N.R.S. GANESAN, JUDICIAL MEMBER:

This appeal of the assessee is directed against the order of the CIT(A) -2, Chennai dated 31.03.2016 and pertains to Assessment Year 2011-12.

2. The appeal was fixed for hearing on 13.10.2016 and the notice of hearing was served on the assessee by R.P.A.D. The Registry has placed on record the postal acknowledgement as a proof of notice of service on the assessee. Even after receipt of notice of hearing by R.P.A.D., the assessee has not chosen to appear before this Tribunal when the appeal was taken up for hearing.

3. There may be various reasons for the assessee for not appearing before this Tribunal on 13.10.2016 when the appeal was taken up for hearing. One of the reasons, presumably, the assessee may not be interested in prosecuting this appeal any further. Whatever may be the reason, by keeping the provisions to Rule 24 of the Income Tax (Appellate Tribunal) Rules, 1963, in mind, the appeal of the assessee is dismissed for non-prosecution. However, it is made clear that it is open to the assessee to move this Tribunal for recall of this order provided there is sufficient cause on the part of the assessee for not appearing before this Tribunal on 13.10.2016 when the appeal was taken up for hearing.

4. With the above observation, the appeal of the assessee is dismissed.

Order pronounced in the open court on 13th October, 2016 at Chennai.

Sd/-

(अब्राहमपी.जॉर्ज)

(Abraham P. George)

लेखा सदस्य/Accountant Member

Sd/-

(एन.आर.एस. गणेशन)

(N.R.S. Ganesan)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,

दिनांक/Dated, the 13th October, 2016.

sp.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT,
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.