

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

"B" BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं  
श्री ए. मोहन अलंकामणी, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI A. MOHAN ALANKAMONY, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1120/Mds/2015

निर्धारण वर्ष / Assessment Year : 2010-11

M/s Public Health and Welfare  
Society,  
174 (Old No.114), Lake View Road,  
West Mambalam,  
Chennai - 600 033.

v. The Deputy Commissioner of  
Income Tax (Exemptions)-I,  
Chennai - 600 034.

PAN : AAATT 0857 C

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : None

प्रत्यर्थी की ओर से/Respondent by : Sh. P. Radhakrishnan, JCIT

सुनवाई की तारीख/Date of Hearing : 11.11.2015

घोषणा की तारीख/Date of Pronouncement : 11.11.2015

### **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 Commissioner of Income Tax (Appeals)-17, Chennai, dated 27.02.2015 and pertains to assessment year 2010-11.

2. The appeal of the assessee was posted for hearing on 03.08.2015 and notice was served on the assessee. When the appeal was taken up for hearing on 03.08.2015, the Ld.counsel for the assessee requested for adjournment. Accordingly, the appeal was adjourned to 11.11.2015. The Ld.counsel made an endorsement on the file after taking note of the date of hearing.

3. When the appeal was taken up for hearing today, no one appeared for the assessee even though the Ld.counsel for the assessee has taken note of hearing date.

4. There may be various reasons for the assessee for not appearing before this Tribunal when the appeal was taken up for hearing. One of the reasons, presumably, the assessee may not be interested in prosecuting the appeal. Whatever may be the reason, by keeping the proviso to Rule 24 of 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 to this Tribunal for recall of this order provided there was sufficient cause on the part of the assessee for non-appearing before this Tribunal on 11.11.2015 when the appeal was taken up for hearing.

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

Order pronounced in the open court on 11<sup>th</sup> November, 2015 at Chennai.

Sd/-  
(ए. मोहन अलंकामणी)  
(A. Mohan Alankamony)  
लेखा सदस्य/Accountant Member

sd/-  
(एन.आर.एस. गणेशन)  
(N.R.S. Ganesan)  
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,  
दिनांक/Dated, the 11<sup>th</sup> November, 2015.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-17, Chennai-34
4. DIT (Exemptions), Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.