

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

"C" 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.798/Mds/2015

निर्धारण वर्ष / Assessment Year : 2007-08

M/s Harvey Heart Hospital
Limited,
Old No.32, New No.12,
Conran Smith Road,
Gopalapuram,
Chennai - 600 086.

v. The Assistant Commissioner of
Income Tax,
Central Circle I(2),
Chennai - 600 034.

PAN : AAACH 2237 D

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : None

प्रत्यर्थी की ओर से/Respondent by : Shri A.V. Sreekanth, JCIT

सुनवाई की तारीख/Date of Hearing : 24.06.2015

घोषणा की तारीख/Date of Pronouncement : 24.06.2015

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)-19, Chennai, dated 31.12.2014 and pertains to assessment year 2007-08.

2. The appeal was fixed for hearing on 24th June, 2015 and notice of hearing was served by RPAD and the registry has placed on record the postal acknowledgement received from the assessee as proof of service of notice. In spite of that, no one appeared for the assessee when the appeal was taken up for hearing on 24.06.2015.

3. 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 24.06.2015 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 24th June, 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 24th June, 2015.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)-19, Chennai
4. आयकर आयुक्त/CIT, Chennai-1, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.