

IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH : KOLKATA

[Before Hon’ble Sri N.V.Vasudevan, JM & Dr.Arjun Lal Saini, AM]

I.T.A No. 513/Kol/2016

Assessment Year : 2011-12

Aachman Vanijya (P)Ltd.  
Kolkata  
[PAN : AACCA 5165 H]  
(Appellant)

-vs.-

I.T.O., Ward-4(3),  
Kolkata

(Respondent)

For the Appellant : None  
For the Respondent : Shri S.M.Sarfarazut Tauheed, JCIT

Date of Hearing : 21.09.2016.

Date of Pronouncement : 21.09.2016.

**ORDER**

**Per Dr.Arjun Lal Saini, AM**

This is an appeal by the assessee against the order dated 03.03.2016 of CIT(A)-16, Kolkata relating to AY 2011-12.

2. The appeal by the assessee was fixed for hearing on 21.09.2016. Today when the case was called for hearing none appeared on behalf of the assessee nor was any application for an adjournment was filed by the assessee. It appears to us that the assessee is not serious in prosecuting this appeal. Hence the appeal filed by the assessee is liable to be dismissed for non prosecution. For this view we find support from the following decisions :-

“1. In the case of CIT vs B.N.Bhattacharjee 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 (MP) 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 un admitted in view of the provisions of Rule 19 of the Appellate Tribunal Rules, 1963.

3. The assessee, if so desired, shall be free to move this Tribunal praying for recalling this order and explaining reasons for non-compliance etc. then this order may be recalled.
4. In the result, the appeal of the assessee is dismissed for non-prosecution.

**Order pronounced in the Court on 21.09.2016.**

Sd/-  
 [N.V.Vaudevan]  
 Judicial Member

Sd/-  
 [ Dr.Arjun Lal Saini ]  
 Accountant Member

Dated : 21.09.2016.

[RG PS]

Copy of the order forwarded to:

1. Aachman Vanijya Pvt. Ltd., Garia, Mahamayapur West, Near Karma Mandir Club, Kolkata-700084.
2. I.T.O., Ward-4(3), Kolkata.
3. CIT(A)-16, Kolkata.      4. CIT-4, Kolkata.
5. CIT(DR), Kolkata Benches, Kolkata.

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By Order

Asstt.Registrar, ITAT, Kolkata Benches

