

आयकर अपीलीय अधिकरण, 'एस.एम.सी' 'बी' न्यायपीठ, चेन्नई  
IN THE INCOME TAX APPELLATE TRIBUNAL ,  
'SMC' 'B' BENCH, CHENNAI  
श्री ए. मोहन अलंकामणी, लेखा सदस्य केसमक्ष  
Before Shri A. Mohan Alankamony, Accountant Member

आयकरअपीलसं./I.T.A.No.1628/Mds/2016

(निर्धारणवर्ष / Assessment Year: 2010-11)

Shri V. Nanthagopal Naidu, 5/738, AKMG Nagar, II Street, Karur Road, Opp. Beschi College, Dindigul	Vs	The Income Tax Officer, Ward – 2, Dindigul.
PAN: ADTPN 1974C		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

अपीलार्थीकीओरसे/ Appellant by	:	None
प्रत्यर्थीकीओरसे/Respondent by	:	Shri Supriyo Pal, JCIT

सुनवाईकीतारीख/Date of hearing	:	13.02.2017
घोषणाकीतारीख /Date of Pronouncement	:	13.02.2017

**आदेश / ORDER**

This appeal by the assessee is directed against the order passed by the Commissioner of Income Tax (Appeals)-1, Madurai dated 23.03.2016 and it pertains to assessment year 2010-11.

2. In this appeal, at the time of earlier hearing on 07.11.2016, the bench had directed the Ld. AR to file the copies of the assessment order of all other related parties and the hearing was adjourned to 13.02.2017. However, on 13.02.2017, none appeared on behalf of the assessee, nor any request for adjournment was received.

3. In view of the above, we are of the considered opinion that the assessee is not interested in pursuing the appeal filed before this Tribunal. Hence, following the decision of the Delhi Bench in the case of CIT v. Multiplan India P. Ltd., reported in 38 ITD 320 and the judgment of the Hon'ble Madhya Pradesh High Court in the case of Late Tukojirao Holkar (223 ITR 480), we dismiss the appeal in limine.

4. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on the 13<sup>th</sup> February, 2017.

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

चेन्नई/Chennai,

दिनांक/Dated 13<sup>th</sup> February, 2017

JR.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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