

आयकर अपीलीय अधिकरण, 'सी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL  
'C' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1052/Mds/2017

निर्धारण वर्ष / Assessment Year : 2008-09

M/s Ananthi Agro Dev (P) Ltd.,  
B-3, Chella Avenue,  
20/21, Dwaraka Colony,  
Bridavan Street, Mylapore,  
Chennai - 600 004.

v. The Assistant Commissioner of  
Income Tax,  
Central Circle – 3(4),  
Chennai.

PAN : AAFCA 7703 E

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : None

प्रत्यर्थी की ओर से/Respondent by : Shri B. Sagadevan, JCIT

सुनवाई की तारीख/Date of Hearing : 13.07.2017

घोषणा की तारीख/Date of Pronouncement : 13.07.2017

### **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)-II, Chennai, dated 24.02.2015 and pertains to assessment year 2008-09.

2. When the appeal was taken up for hearing, nobody appeared for the assessee. Notice of hearing was sent by registered post. However, the postal authorities returned the same with an endorsement "Door locked, unclaimed." Hence, there is a presumption that the notice was served on the assessee.

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 his 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 13.07.2017 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 13<sup>th</sup> July, 2017 at  
Chennai.

sd/-  
(एस जयरामन)  
(S. Jayaraman)  
लेखा सदस्य/Accountant Member

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

चेन्नई/Chennai,  
दिनांक/Dated, the 13<sup>th</sup> July, 2017.

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, Central- 1, Chennai
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.