

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

BEFORE SHRI. INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI. LALIT KUMAR, JUDICIAL MEMBER

I.T.A Nos.1196 & 1197/Bang/2017  
(Assessment Year : 2009-10 & 2010-11)

Shri. Kothanur Puttasiddegowda Nagesh,  
No.81/A,2<sup>nd</sup> cross, GKW Layout,  
Vijayanagar, Bengaluru 560 040 .. Appellant  
PAN : AASPN1222F

v.

Deputy Commissioner of Income-tax,  
Circle - 12(5), Bengaluru .. Respondent

Assessee by : None  
Revenue by : Shri. M. K. Biju, JCIT

Heard on : 02.11.2017  
Pronounced on : 17.11.2017

**ORDER**

**PER LALIT KUMAR, JUDICIAL MEMBER :**

These are appeals filed by the assessee against the order of the  
CIT (A) – 3, Bengaluru, dt.27.02.2017, for the assessment years  
2009-10 and 2010-11.

02. When the appeals was called up for hearing, nobody appeared  
for assessee. It is seen from records that in spite of the date of hearing  
being mentioned in the notice of hearing, which has been issued and

served on the assessee by registered post acknowledgement due, nobody was present on the date of hearing. In the circumstances, we are of the opinion that the assessee is not interested in prosecuting its case. We dismiss the appeals following the decision of the Delhi Bench of the ITAT in CIT v. Multiplan India P.Ltd., (1991) 38 ITD 320 and of the Madhya Pradesh High Court in the case of Estate of late Tukoji Rao Holkar v. CWT (1997) 223 ITR 480, as the appeals are infructuous for non-prosecution.

03. In the result, appeals of the assessee are dismissed.

Order pronounced in open court on the 17<sup>th</sup> day of November, 2017.

Sd/-

Sd/-

(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

(LALIT KUMAR)  
JUDICIAL MEMBER

Bengaluru

Dated : 17.11.2017

MCN\*

Copy to:

1. The assessee
2. The Assessing Officer
3. The Commissioner of Income-tax
4. Commissioner of Income-tax(A)
5. DR
6. GF, ITAT, Bangalore

By Order

SENIOR PRIVATE SECRETARY