

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ 'डी' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
“ D ” BENCH, AHMEDABAD

सर्वश्री प्रदीप कुमार केडिया, लेखा सदस्य एवं महावीर प्रसाद, न्यायिक सदस्य के समक्ष ।
BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
And SHRI MAHAVIR PRASAD, JUDICIAL MEMBER

आयकर अपील सं./I.T.A. No.3137/Ahd/2011
(निर्धारण वर्ष / Assessment Year :1982-83)

Ambalal Sarabhai Enterprises Ltd. Wadi Wadi, Baroda – 390 023	बनाम/ Vs.	DCIT, Circle – 1(1), Baroda
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AABCA 6893 K		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	--None--
प्रत्यर्थी की ओर से/Respondent by :	Shri V. K. Singh, Sr. D.R

सुनवाई की तारीख / Date of Hearing	23/11/2017
घोषणा की तारीख /Date of Pronouncement	29/11/2017

आदेश / O R D E R

PER MAHAVIR PRASAD, JUDICIAL MEMBER :

This is an appeal by the assessee against the order of the Commissioner of Income Tax(Appeals)-I, Baroda, dated 22/09/2011 for the Assessment Year (AY) 1982-83.

2. The notice of hearing was sent to the assessee by Registered Post as per the address given in Column No.10 of Form No. 36. However, at the time of hearing none appeared on behalf of the assessee nor any

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application for adjournment has been filed. From this, it is reasonable to infer that the assessee is not serious to pursue its case. Hon'ble Supreme Court in the case of CIT vs. B.N. Bhattachargee and Another, 118 ITR 461(SC) observed that preferring an appeal means effectively pursuing it. Hon'ble M.P. High Court in the case of Estate of Late Tukojirao Holkar vs. CWT, 223 ITR 480(M.P.) dismissed the reference filed by the assessee for not taking necessary steps. Similar view is taken by I.T.A.T., Delhi Bench in the case of Multiplan India Ltd., 38 ITD 320. Considering the above, it appears that the assessee is not interested in prosecuting its appeal. We, therefore, dismiss the appeal filed by the assessee for non-prosecution.

3. In the result, appeal filed by the assessee is dismissed.

This Order pronounced in Open Court on	29/11/2017
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Sd/-
(प्रदीप कुमार केडिया)
लेखा सदस्य
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER
Ahmedabad; Dated 29/11/2017

Sd/-
(महावीर प्रसाद)
न्यायिक सदस्य
(MAHAVIR PRASAD)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-I, Baroda
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad