

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'ए' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
“ A ” BENCH, AHMEDABAD

सर्वश्री महावीर प्रसाद, न्यायिक सदस्य एवं मनीष बोरड, लेखा सदस्य के समक्ष ।
BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER And
SHRI, MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं./I.T.A. No. 114/Ahd/2015
(निर्धारण वर्ष / Assessment Year : 2008-09)

Shri Dharmendra J. Pandya Prop: M/s. Vishal Traders, 532, Market Yard, Virpur, Dist. Kheda.	बनाम/ Vs.	ITO, Ward – 7(3), Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AMWPP 2803 L		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	--None--
प्रत्यर्थी की ओर से/Respondent by :	Shri R. P. Maurya, Sr.D.R.

सुनवाई की तारीख / Date of Hearing	30/10/2017
घोषणा की तारीख /Date of Pronouncement	30/10/2017

आदेश / O R D E R

PER SHRI MAHAVIR PRASAD, JUDICIAL MEMBER :

This is an appeal by the assessee against the order of the Commissioner of Income Tax(Appeals)-I, Ahmedabad, dated 31/07/2014 for the Assessment Year (AY) 2008-09.

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 application for adjournment has been filed. From this, it is reasonable to

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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	30/10/2017
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Sd/- मनीष बोरड (लेखा सदस्य) (MANISH BORAD) ACCOUNTANT MEMBER Ahmedabad; Dated 30/10/2017 <i>Priti Yadav, Sr. PS</i>	Sd/ महावीर प्रसाद (न्यायिक सदस्य) (MAHAVIR PRASAD) JUDICIAL MEMBER
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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, Ahmedabad.
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