

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD BENCH

**Before: Shri Rajpal Yadav, Judicial Member
And Shri Amarjit Singh, Accountant Member**

**ITA Nos. 408 to 410 /Ahd/2015
A.Y. 1991-92 to 1993-94**

Gautam Atmaram Parmar, 6, Pooja Bungalows, Ashwamegh Part-1, Ring Road, Satellite, Ahmedabad-380015 PAN: AJUPP6745Q (Appellant)	Vs	The ACIT, Circle-5, Ahmedabad (Respondent)
--	----	---

**Revenue by: Shri Mudit Nagpal, Sr. D.R.
Assessee by: None**

Date of hearing : 22-11-2017
Date of pronouncement : 23-11-2017

आदेश/ORDER

PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-

These three appeals of the assessee for A.Y. 1991-92 to 1993-94 , arise from order of the CIT(A)-9, Ahmedabad dated 09-12-2014, in proceedings under section 271(1)(c) of the Income Tax Act, 1961; in short the Act:

2. At the time of hearing, none appeared on behalf of the appellant-assessee. Last notice of hearing was sent to the assessee

on 12/10/2017 fixing the date of hearing on 22/11/2017 at the address indicated in column No. 10. Despite this, the assessee remained unrepresented. It is further seen that the said notice has not come back un-served. In the aforementioned peculiar facts and circumstances of the case, in the absence of any representation on behalf of the assessee or petition seeking time, it can be safely presumed that the assessee is not serious in pursuing the appeals filed. Accordingly the only alternative left is to dismiss the appeals of the assessee *in limine*. Support is drawn from the order of the Tribunals in Commissioner of Income Tax vs. Multi Plan India (P) Ltd.; 38 ITD 320 (Del) and Estate of Late Tukojirao Holka vs. CWT: 223 ITR480 (M.P.).

3. Before parting, it is appropriate to add that in case the assessee is able to show that there was a reasonable cause for non-representation on the date of hearing, it would be at liberty if so advised to pray for a recall of this order.

4. In the result, all the three appeals of the Assessee are dismissed.

Order pronounced in the open court on 23-11-2017

Sd/-
(RAJPAL YADAV)
JUDICIAL MEMBER
Ahmedabad : Dated 23/11/2017

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

