

**IN THE INCOME TAX APPELLATE TRIBUNAL
AGRA (SMC) BENCH: AGRA**

BEFORE SHRI A. D. JAIN, JUDICIAL MEMBER

**I.T.A No. 97/Agra/2016
(ASSESSMENT YEAR-2012-13)**

M/s Shanti Builders & Promoters BDM SF-6, Church Road Mall, Civil Lines, Agra. PAN No.AFIFS7326Q (Assessee)	Vs.	DCIT, -1 Agra. (Revenue)
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Assessee by	None.
Revenue by	Shri Waseem Arshad, Sr.DR.

Date of Hearing	11.12.2017
Date of Pronouncement	11.12.2017

ORDER

This appeal filed by the assessee is directed against the order of the Id. CIT(A) dated 31.12.2015, in relation to the assessment year 2012-13.

2. When the appeal was called out for hearing, none appeared on behalf of the assessee, nor any application for adjournment has been filed. I find that proper notice of hearing has already been sent to the assessee, which has not returned unserved. Under these circumstances, it appears that the assessee is not interested in prosecuting the appeal any further. As such, I hold that the appeal is liable to be dismissed for non prosecution. In this regard I place reliance upon the following case laws:

1. *CIT vs. Multiplan India Ltd. 38 ITD 320 (Del)*
2. *Estate of Late Tukojirao Holkar vs. CWT 223 ITR 480 (M.P.)*
3. *New Diwan Oil Mills vs. CIT (2008) 296 ITR 495 (P & H)*
4. *CIT vs. B. N. Bhattachargee And Another 118 ITR 461(SC)*

3. Respectfully following the view taken in the cases cited (supra), I dismiss the appeal filed by the assessee for non prosecution. The assessee may, however, get it revived by showing sufficient cause for non-appearance.

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

Order pronounced in the open court on 11/12/2017.

**Sd/-
(A.D. JAIN)
JUDICIAL MEMBER**

Dated 11/12/2017

AKV

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR