

**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE S/SHRI N.S SAINI, ACCOUNTANT MEMBER
AND PAVAN KUMAR GADALE, JUDICIAL MEMBER**

ITA No. 25/CTK/2016

Assessment Year : 2004-05

Shri Mahavir Carbon Pvt. Ltd., Plot No.85, Phase-III, New Industrial Estate, Jagatpur, Cuttack	Vs.	ACIT, Circle 1(1), Cuttack
PAN/GIR No. AA ECS 6717 J		
(Appellant)	..	(Respondent)

Assessee by : None
Revenue by : Shri B.N.Das, DR

Date of Hearing : 29/05/ 2017
Date of Pronouncement : 31 /05/ 2017

ORDER

Per Pavan Kumar Gadale, JM

This is an appeal filed by the assessee against the order of CIT(A)-Cuttack, dated 31.10.2013, for the assessment year 2004-05.

2. The notice of hearing was sent to the assessee fixing the date of hearing on 31.5.2017 and was returned back unserved with the postal remarks "Left always locked". Further, the assessee has not furnished the change of address to the Tribunal. From the above conduct of the assessee, it appears that the assessee is not interested in pursuing the appeal before the Tribunal. In these circumstances, as held by ITAT Delhi Bench in the case of CIT vs. Multiplan India (P) Ltd., 38 ITD 320 that there may be various reasons for the assessee to remain absent at the

time of hearing and one of the reasons might be absence to prosecute the appeal and we hereby dismiss the appeal in limine. However, we make it clear that the assessee is at liberty to file a petition to recall this order provided convincing/sufficient cause be explained for non-appearance on the said date of hearing.

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

Order pronounced on 31 /05/2017.

Sd/-

sd/-

(N.S Saini)
ACCOUNTANT MEMBER

(Pavan Kumar Gadale)
JUDICIAL MEMBER

Cuttack; Dated 31/05/2017

B.K.Parida, SPS

Copy of the Order forwarded to :

1. The Appellant : Shri Mahavir Carbon Pvt. Ltd.,Plot No.85, Phase-III, New Industrial Estate, Jagatpur, Cuttack
2. The Respondent. ACIT, Circle 1(1), Cuttack
3. The CIT(A) Cuttack
4. Pr.CIT, Cuttack
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

BY ORDER,

SR.PRIVATE SECRETARY
ITAT, Cuttack