

आयकर अपीलार्थ अधकरण, ढी+यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL BENCH, CHENNAI
श्री ए. मोहन अलंकामणी, लेखा सदय एवं श्री धुवु आर.एल रेडी, यायक सदय के सम
Before Shri A. Mohan Alankamony, Accountant Member &
Shri Duvvuru RL Reddy, Judicial Member

I.T.A.Nos.110 and 111/Mds/2017
Assessment Year:2011-12 & 2012-13

M/s. Shiva Distilleries Ltd.,
No. 1212, Trichy Road,
Coimbatore 641 018.

Vs. The Deputy Commissioner of
Income Tax,
Corporate Circle 2,
Coimbatore.

[PAN: AACCS7199B]

(अपीलाथ /Appellant)

(यथ/Respondent)

अपीलाथ क ओर से / Appellant by : None
यथ क ओर से/Respondent by : Mrs. S. Vijayaprabha, JCIT
सुनवाई क तारख / Date of hearing : 07.12.2017
घोषणा क तारख /Date of Pronouncement : 27.12.2017

आदेश / O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

Both the appeals filed by the assessee are directed against different orders of the Id. Commissioner of Income Tax (Appeals) 1, Coimbatore both dated 31.10.2016 relevant to the assessment years 2011-12 and 2012-13.

2. The appeals of the assessee were posted for hearing initially on 06.03.2017 by service of notice. At the request of the Id. AR, the hearings of the appeals have been adjourned from 06.03.2017 to 05.12.2017. When the

appeals were taken up for hearing on 05.12.2017, again, at the request of the Id. AR, the hearing was adjourned to 07.12.2017 and by endorsing in the order sheet, the Id. Counsel for the assessee has noted the date of hearing. However, when the appeals were taken up for hearing on 07.12.2017, none appeared on behalf of the assessee nor any adjournment petition has been filed. Hence, it is inferred that the assessee is not interested in prosecuting the appeals.

3. Therefore, having regard to Rule 19(2) of ITAT Rules and following the decision of the Delhi Bench of the Tribunal in the case of Multiplan (India) Ltd. (38 ITD 320) and the judgment of the Hon'ble Madhya Pradesh High Court in the case of late Tukojirao Holkar (223 ITR 480), the appeals of the assessee are dismissed for want of prosecution.

4. In the result, both the appeals filed by the assessee are dismissed.

Order pronounced on the 27th December, 2017 at Chennai.

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, the 27.12.2017

Vm/-

आदेश का प्रतिलिपि अर्पण/Copy to: 1. अपीलार्थ/ Appellant, 2. प्रत्यर्थ/ Respondent, 3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT, 5. प्रभागीय प्रतिलिपि/DR & 6. गाडफाईल/GF.