

आयकर अपीलीय अधिकरण, 'डी' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

'D' BENCH, CHENNAI

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं श्री एस जयरामन, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI S. JAYARAMAN, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.1499/Mds/2017

निर्धारण वर्ष / Assessment Year : 2012-13

M/s Sri Vijayaram Hire Purchase
and Leasing Finance (P.) Ltd.,
No.22/97, Thayumanavar Street,
Attur – 636 102.

v. The Assistant Commissioner of
Income Tax,
Circle – 1,
Salem.

PAN : AAICS 1486 K
(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : None

प्रत्यर्थी की ओर से/Respondent by : Ms. S. Vijayaprabha, JCIT

सुनवाई की तारीख/Date of Hearing : 03.01.2018

घोषणा की तारीख/Date of Pronouncement : 03.01.2018

आदेश /O R D E R

PER N.R.S. GANESAN, JUDICIAL MEMBER:

This appeal of the assessee is directed against the order of the Commissioner of Income Tax (Appeals), Salem, dated 30.03.2017 and pertains to assessment year 2012-13.

2. The appeal of the assessee was fixed for hearing on 03.01.2018 and the notice of hearing was served on the assessee by RPAD. The Registry has placed on record the postal acknowledgement as proof of service of notice on the assessee. In spite of receipt of notice by RPAD, the assessee chose to remain absent when the appeal was taken up for hearing.

3. There may be various reasons for the assessee for not appearing before this Tribunal when the appeal was taken up for hearing. One of the reasons, presumably, the assessee may not be interested in prosecuting its appeal. Whatever may be the reason, by keeping the proviso to Rule 24 of Income Tax (Appellate Tribunal) Rules, 1963, in mind, the appeal of the assessee is dismissed for non-prosecution. However, it is made clear that it is open to the assessee to move to this Tribunal for recall of this order provided there was sufficient cause on the part of the assessee for non-appearing before this Tribunal on 03.01.2018 when the appeal was taken up for hearing.

4. With the above observation, the appeal of the assessee is dismissed.

Order pronounced in the open court on 3rd January, 2018 at
Chennai.

sd/-
(एस जयरामन)
(S. Jayaraman)
लेखा सदस्य/Accountant Member

sd/-
(एन.आर.एस. गणेशन)
(N.R.S. Ganesan)
न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai,
दिनांक/Dated, the 3rd January, 2018.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A), Salem
4. Principal CIT, Salem
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.