

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'SMC' BENCH, KOLKATA**

[Before Sri J. Sudhakar Reddy, Accountant Member]

I.T.A. No. 1591/Kol/2017

Assessment Year: 2010-11

Union Farmers Service Co-operative Society Ltd.....Appellant
12, Rampara, Dakshindihi
Sheakhala
Hooghly - 712706
[PAN : AAATU 1602 Q]

A.C.I.T., Circle-1, Hooghly..... Respondent

Appearances by:

None, appeared on behalf of the assessee.

Shri Pijush Mukherjee, Addl. CIT, DR appearing on behalf of the Revenue.

Date of concluding the hearing : January 17th, 2018

Date of pronouncing the order : January 25th, 2018

O R D E R

Per J. Sudhakar Reddy :-

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals)-6, Kolkata, (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dt. 22/03/2017, for the Assessment Year 2010-11.

2. None appeared on behalf of the assessee despite notice. There is no petition for adjournment either. We find that the Assessing Officer has passed an *ex-parte* order u/s 144 of the Act, as the assessee did not co-operate and furnish details. The Id. CIT(A) also dismissed the appeal on the ground that the assessee did not co-operate or comply even during the remand proceedings. Even before us, the assessee has shown a very negligent attitude as the covering letter to the revised grounds of appeal has not been signed either by the assessee or by the Authorised Representative. It appears that an un-authorized person, who could neither read nor write, has scribbled on this letter. No paper book or additional evidence is filed by the assessee to demonstrate its sincerity in filing of the details sought for in the

assessment proceedings by the Assessing Officer. When the appeal has been dismissed on the ground that the necessary details have not been filed by the assessee, the minimum expectation is that the assessee will file the details at least by way of additional evidence and explain the failure to do so before the lower authorities. Nothing as such is done.

3. This shows that the assessee is not interested in prosecuting the appeal. Hence, I dismiss the same for non-prosecution.

4. In the result, appeal of the assessee is dismissed for non-prosecution.

Kolkata, the 25th day of January, 2018.

Sd/-

[J. Sudhakar Reddy]
Accountant Member

Dated : 25.01.2018
{SC SPS}

Copy of the order forwarded to:

**1. Union Farmers Service Co-operative Society Ltd
12, Rampara, Dakshindihi
Sheakhala
Hooghly - 712706**

2. A.C.I.T., Circle-1, Hooghly

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Senior Private Secretary
Head of Office/ D.D.O. ITAT, Kolkata Benches

