

आयकर अपील आधिकरण, श्री न्यायपीठ, चेन्नई
IN THE INCOME-TAX APPELLATE TRIBUNAL BENCH, CHENNAI
श्री ए. मोहन अलंकामणी, लेखा सदस्य एवं श्री धुवुरु आर.एल रेडी, न्यायिक सदस्य के समक्ष
Before Shri A. Mohan Alankamony, Accountant Member &
Shri Duvvuru RL Reddy, Judicial Member

आयकर अपील सं./I.T.A.No.2061/Mds/2017
प्रधान वर्ष/Assessment Year:2013-14

Shri Ganapathy Diliban,
Exotica, 6th Floor, No. 24, Venkata
Narayana Road, Chennai 600 017.

Vs. The Assistant Commissioner of
Income Tax,
Non-Corporate Circle 1,
Chennai.

[PAN: AAJPG1939P]

(अपीलाथ /Appellant)

(प्रत्यथ /Respondent)

अपीलाथ क ओर से / Appellant by : None
प्रत्यथ क ओर से/Respondent by : Shri N. Madhavan, Addl. CIT
सुनवाई क तारख / Date of hearing : 09.11.2017
घोषणा क तारख /Date of Pronouncement : 27.11.2017

आदेश / O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

This appeal filed by the assessee emanates from the order of the Id. Commissioner of Income Tax (Appeals) 2, Chennai dated 27.06.2017 relevant to the assessment year 2013-14.

2. The appeal of the assessee was posted for hearing on 09.11.2017 by service of notice [RPAD on record]. None appeared on behalf of the assessee. Moreover, the assessee has not rectified the defect notified in the

Defect Memo that **Appeal fees to be paid under sub-head "Others"**.

Hence, it is inferred that the assessee is not interested in prosecuting the appeal.

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 Tukoji Rao Holkar (223 ITR 480), the appeal of the assessee is dismissed for want of prosecution.

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

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

Sd/-
(A. MOHAN ALANKAMONY)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, the 27.11.2017

Vm/-

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