

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./ I.T.A. No. 1504/Mds/2017

निर्धारण वर्ष/Assessment Year : 2013-14

M/s. Shiva Distilleries Private Limited,
No. 1212, Trichy Road,
Coimbatore – 641 018.

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

[PAN: AACCS 7199B]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by

: None

प्रत्यर्थी की ओर से/Respondent by

: Mrs. 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 S. JAYARAMAN, ACCOUNTANT MEMBER:

The assessee filed this appeal against the order of Commissioner of Income Tax (Appeals)-1, Coimbatore in ITA No. 225/15-16 dated 31.03.2017 for assessment year 2013-14.

2. Shri Shiva Distilleries Private Limited, the assessee, a manufacturer of Indian made Foreign liquor. While making the assessment for assessment year 2013-14, the AO made a disallowance u/s. 14A r.w.r. 8D. Aggrieved, the assessee filed an appeal and the CIT(A) dismissed the appeal. Against the CIT(A) order, the assessee filed this appeal. At the time of hearing none appeared from the assessee, though the acknowledgement is on record.

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. In the result, the assessee's appeal is dismissed.

Order pronounced on Wednesday, the 03rd day of January, 2018 at Chennai.

Sd/-

(एन.आर.एस. गणेशन)

(N.R.S. GANESAN)

न्यायिक सदस्य/Judicial Member

Sd/-

(एस जयरामन)

(S. JAYARAMAN)

लेखा सदस्य/Accountant Member

चेन्नई/Chennai,

दिनांक/Dated: 03rd January, 2018

JPV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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