

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD BENCH

**Before: Shri S.S. Godara, Judicial Member
And Shri Amarjit Singh, Accountant Member**

**ITA No. 1005/Ahd/2015
Assessment Year 2010-11**

Shri Hitesh Dineshbhai Patel, 136, Supermall 2, Near Ghodpada Circle, Infocity, Gandhinagar-382009 PAN: AHJPP8563D (Appellant)	Vs	The ITO, Ward-2, Ahmedabad (Respondent)
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**Revenue by: Shri Prasoan Kabra, Sr. D.R.
Assessee by: None**

Date of hearing : 05-02-2018
Date of pronouncement : 08-02-2018

आदेश/ORDER

PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-

This assessee's appeal for A.Y. 2010-11, arises from order of the CIT(A), Gandhinagar dated 18-12-2014, in proceedings under section 143(3) of the Income Tax Act, 1961; in short the Act:-

2. At the time of hearing, none appeared on behalf of the appellant-assessee. Last opportunity of hearing on 05/02/2018 was given to the

assessee after intimating both the parties on 25/09/2017. Despite this, the assessee remained unrepresented. In the aforementioned peculiar facts and circumstances of the case, in the absence of any representation on behalf of the assessee or petition seeking time, it can be safely presumed that the assessee is not serious in pursuing the appeal filed. Accordingly the only alternative left is to dismiss the appeal of the assessee *in limine*. Support is drawn from the order of the Tribunals in Commissioner of Income Tax vs. Multi Plan India (P) Ltd.; 38 ITD 320 (Del) and Estate of Late Tukojirao Holka vs. CWT: 223 ITR480 (M.P.).

3. Before parting, it is appropriate to add that in case the assessee is able to show that there was a reasonable cause for non-representation on the date of hearing, it would be at liberty if so advised to pray for a recall of this order.

4. In the result, the appeal of the Assessee is dismissed.

Order pronounced in the open court on 08-02-2018

Sd/-
(S.S. GODARA)
JUDICIAL MEMBER

Ahmedabad : Dated 08/02/2018

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

आदेश का प्रतिलिपि अपेक्षित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलालय आधिकरण,
अहमदाबाद