

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई

IN THE INCOME TAX APPELLATE TRIBUNAL

' A ' BENCH : CHENNAI

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

**BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND
SHRI ABRAHAM P GEORGE, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A.Nos.1945 & 1946/CHNY/2015

निर्धारण वर्ष /Assessment years : 2010-11 & 2011-12

**M/s.Everonn Educational
Limited,**
First floor, 'A' Block, S.P.Infocity,
Plot No.40,MGR Salai,
Kandanchavadi, Perungudi,
Chennai 600 096.
[PAN AAACE 8362 L]
(अपीलार्थी/Appellant)

Vs. Deputy Commissioner of
Income Tax,
Corporate Range-2,
Chennai.

(प्रत्यर्थी/Respondent)

I.T.A.Nos.1974,1975,1976,1977,1978 & 1979/CHNY/2015

निर्धारण वर्ष /Assessment years :2006-07,2007-08, 2008-09,2009-10,2010-
11 & 2011-12

Assistant Commissioner of
Income Tax,
Corporate Range-2(1),
Chennai.

(अपीलार्थी/Appellant)

**Vs. M/s.Everonn Educational
Limited,**
First floor, 'A' Block, S.P.Infocity,
Plot No.40,MGR Salai,
Kandanchavadi, Perungudi,
Chennai 600 096.
[PAN AAACE 8362 L]
(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : None
प्रत्यर्थी की ओर से /Respondent by : None

सुनवाई की तारीख/Date of Hearing : 05-03-2018
घोषणा की तारीख /Date of Pronouncement : 05-03-2018

आदेश / O R D E R**PER N.R.S. GANESAN, JUDICIAL MEMBER:**

All these above eight appeals filed by the Assessee and the Revenue are directed against the respective orders of Ld.CIT(A)-6, Chennai. Therefore, we heard all the appeals together, disposed off the same by this common order.

2. Since the assessee-company is under liquidation, notice of hearing was served on the Official Liquidator by RPAD, and the posted acknowledgement is placed on record by the Registry.

3. The Senior Standing Counsel appearing for the Revenue is not present and no application for adjournment was also filed. In those circumstances, it appears both the assessee and the Revenue are not interested in prosecuting the appeals any further. Therefore, both the appeals of the assessee and the Revenue are dismissed for non-prosecution. However, it is made clear that both the assessee and the Revenue are at liberty to move this Tribunal for recalling of this order provided there is a reasonable cause for non-appearing before this Tribunal today, when the appeal is taken up for hearing. With the above

observation, the appeals of the assessee and the Revenue are dismissed.

4. In the result, all the appeals filed by the assessee and the Revenue are dismissed.

Order pronounced in the open court on 05th March, 2018, at Chennai.

Sd/-

(अब्राहमपी.जॉर्ज)

(ABRAHAM P GEORGE)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(एन.आर.एस. गणेशन)

(N.R.S. GANESAN)

न्यायिक सदस्य/Judicial Member

चेन्नई/Chennai

दिनांक/Dated: 05th March, 2018

K S Sundaram

आदेश की प्रतिलिपि अग्रेषित/Copy to:

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