

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

Before: **Shri M. Balaganesh, Accountant Member, and
Shri S.S.Viswanethra Ravi, Judicial Member**

ITA No. 2283/Kol/2016
A.Y 2012-13

M/s. Sanwaria Investment Consultants Pvt. Ltd. PAN: AAQCS 7850M (Appellant)	Vs.	I.T.O., Ward 2(1) Kolkata (Respondent)
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Appearances by:
None appeared for the Assessee
Shri G. Hangshing, CIT, Id. Sr.DR

Date of hearing	:	26-03-2018
Date of pronouncement	:	26-03-2018

ORDER

Shri S.S. Viswanethra Ravi, JM :-

This appeal filed by the Assessee is against the order of the learned Commissioner of Income-tax (Appeals), 1, Kolkata dated 23-09-2016 for the assessment year 2012-13.

2. It is noticed that the Registry fixed the appeal of the assessee for the hearing on 07-02-2017 & 26-03-18 by issuing notices through Regd/AD post. We find no representation on behalf of assessee on both the dates of hearing. We find that the CIT-A also issued notices fixing the date of hearings on 1-9-16 and 20-09-16 and there was no representative/appearance on behalf of assessee and therefore, the CIT-A passed order ex parte, which is impugned before us. It appears that the assessee is not interested in prosecuting its case. In view of

the above, following the decisions of the ITAT, Delhi Bench in the case of Multiplan India (P) Limited reported in 38 ITD 320(Del) and Hon'ble Madhya Pradesh High Court in the case of Estate of late Tukojirao Holkar Vs. CWT reported in (223 ITR 480(MP)), we dismiss the appeal of the assessee in limine for want of prosecution.

3. In the result, the appeal filed by the Assessee is dismissed.
Order Pronounced in the Open Court on 26-03-2018

Sd/-
M. Balaganesh
Accountant Member

Sd/-
S.S.Viswanethra Ravi
Judicial Member

Dated: 26-03-2018

Copy of the order forwarded to:-

1. The Appellant/Assessee: M/s.Sanwaria Investment Consultants Pvt. Ltd, Room No. MC 7/1A, Grant Lane, BBD Bagh, Kolkata-12.
 2. The Respondent/Department: The I.T.O, Ward 2(1), Aaykar Bhawan, P-7 Chowringhee Square, Kolkata-69.
 3. CIT 4. CIT(A)
 5. The Departmental Representative
 6. Guard File
- True Copy By order

Sr.PS/H.O.O
ITAT Kolkata

* PRADIP SPS