

आयकर अपीलअधकरण, "डी" ँयायपीठ, चेनई
IN THE INCOME-TAX APPELLATE TRIBUNAL 'D' BENCH, CHENNAI
ी अाहम पी. जॉजलेखा सदय एवं ी धुवु आर.एल रेडी, ँयायक सदय के सम
**Before Shri Abraham P. George, Accountant Member &
Shri Duvvuru RL Reddy, Judicial Member**

**I.T.A. Nos. 2139 and 2140/Mds/2017
Assessment Years: 2011-12 & 2012-13**

M/s. Ride Master Rims (P) Ltd.,
40, Taylors Road, Kilpauk,
Chennai 600 010.
[PAN: AABCR9406K]

Vs. The Assistant Commissioner of
Income Tax,
Company Circle 5(4),
Chennai.

(अपीलाथ /Appellant)

(ंयथ/Respondent)

अपीलाथ क ओर से / Appellant by : None
ंयथ क ओर से/Respondent by : Mrs. S. Vijayaprabha, JCIT
सुनवाई क तारख / Date of hearing : 18.01.2018
घोषणा क तारख /Date of Pronouncement : 20.02.2018

आदेश /O R D E R

PER DUVVURU RL REDDY, JUDICIAL MEMBER:

Both the appeals filed by the same assessee are directed against the common order of the Id. Commissioner of Income Tax (Appeals) 3, Chennai dated 28.04.2017 relevant to the assessment years 2011-12 and 2012-13.

2. The appeals of the assessee were initially posted for hearing on 20.11.2017 and despite service of notice, none appeared on behalf of the assessee and at the request of the Id. AR, the hearings of the appeals are adjourned to 18.01.2018. Against the defect memo issued by the Tribunal,

vide letter dated 15.11.2017, the AR of the assessee was stated to have filed 3 copies of the grounds of appeal filed before the CIT(A) and Form No. 35. However, no enclosures were found to have been filed by the AR of the assessee. Moreover, when the appeal was taken up for hearing on 18.01.2018, none appeared on behalf of the assessee nor any adjournment petition has been filed. Hence, it is inferred that the assessee is not interested in prosecuting the appeals.

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 Tukojirao Holkar (223 ITR 480), both the appeals of the assessee are dismissed for want of prosecution.

4. In the result, both the appeals filed by the assessee are dismissed.

Order pronounced on the 20th February, 2018 at Chennai.

Sd/-
(ABRAHAM P. GEORGE)
ACCOUNTANT MEMBER

Sd/-
(DUVVURU RL REDDY)
JUDICIAL MEMBER

Chennai, Dated, the 20.02.2018

Vm/-

आदेश का प्रतिलिपि भेजना/Copy to: 1. अपीलकर्ता/Appellant, 2. प्रत्यक्ष
Respondent, 3. आयकर आयुक्त (अपील)/CIT(A), 4. आयकर आयुक्त/CIT,
5. व्रभागीय प्रतिलिपि/DR & 6. गाडफाईल/GF.