

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

Before: **Shri S.S.Viswanethra Ravi, Judicial Member and
Shri Dr. Arjun Lal Saini, Accountant Member**

ITA No. 837/Kol/2017
A.Y 2012-13

M/s. Samvritah Vanijya Pvt. Ltd. PAN: AAQCS 8669G (Appellant)	Vs.	I.T.O., Ward 5(1), Kolkata (Respondent)
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Appearances by:
None appeared for the Assessee/Adj. petition not filed
Shri A.K. Tiwari, CIT, Id.DR

Date of hearing	:	25-04-2018
Date of pronouncement	:	25-04-2018

ORDER

Shri S.S. Viswanethra Ravi, JM :-

The above appeal filed by the Assessee is against the order of the learned Commissioner of Income-tax (Appeals), 2, Kolkata dated 03-01-2017 for the assessment year 2012-13.

2. It is noticed that the Registry fixed the appeal of assessee for hearing on 25-04-2018 by issuing notice dt. 09-03-2018. We find no representation on behalf of assessee on this day i.e. 25-04-2018 fixed by the registry. It is further noticed that in the first appellate proceedings before the CIT-A the assessee sought adjournments on 21-07-2016, 24-08-2016, 22-09-2016, 26-10-2016 & 22-12-2016 and as such the case of assessee was adjourned from time to time. According to CIT-A, on such date of hearings neither any one appeared

nor any application seeking adjournment filed on behalf of assessee. We find no representation by the assessee before CIT-A and further, we find no explanation was given to AO regarding the additions made U/Sec. 68 & 14 A of the Act. 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 25-04-2018

Sd/-
Arjun Lal Saini
Accountant Member

Sd/-
S.S.Viswanethra Ravi
Judicial Member

Dated: 25-04-2018

Copy of the order forwarded to:-

1. The Appellant/Assessee: M/s. Samritah Vanijya Private Ltd
23A, N.S Road, 1st Floor, Kolkata-700 001.
2. The Respondent/Department: The I.T.O Ward 5(1),
Aaykar Bhawan,,Kolkata-700 069.
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