

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD %SMC+BENCH

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

**ITA No. 1285/Ahd/2015
Assessment Year 2008-09**

Satishbhai Rambhai Patel, B-104, Aakash Elegance, Nr. Malay Bungalows, Science City Road, Sola, Ahmedabad PAN: ADIPP7688Q (Appellant)	Vs	The ITO, Ward-6(5), Ahmedabad (Respondent)
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**Revenue by: Shri Saurabh Singh, Sr. D.R.
Assessee by: None**

Date of hearing : 26-03-2018
Date of pronouncement : 16-04-2018

आदेश/ORDER

PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-

This assessee's appeal for A.Y. 2008-09, arises from order of the CIT(A)-XI, Ahmedabad dated 12-03-2012, in proceedings under section 144 r.w.s. 143(3) of the Income Tax Act, 1961; in short %he Act+.

2. At the time of hearing, none appeared on behalf of the appellant-assessee. Last notice dated 21/12/2017 of hearing was sent to the assessee fixing the date of hearing on 26/03/2018 at the address indicated in column No. 10. 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 Tukoji Rao 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 16-04-2018

Sd/-
(S.S. GODARA)
JUDICIAL MEMBER
Ahmedabad : Dated 16/04/2018

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

आदेश क० तालिम अ० षत / 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