

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD BENCH

**Before: Shri Rajpal Yadav, Judicial Member
And Shri Amarjit Singh, Accountant Member**

**ITA No. 1808/Ahd/2012
Assessment Year 2009-10**

Anil Products Ltd., Ahmedabad PAN: AABCA3154H (Appellant)	Vs	The ACIT, Range-1, Ahmedabad (Respondent)
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**Revenue by: Shri Krishna Murari, CIR-D.R.
Assessee by: None**

Date of hearing : 09-04-2018
Date of pronouncement : 14-05-2018

आदेश/ORDER

PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-

This assessee's appeal for A.Y. 2009-10, arises from order of the CIT(A)-6, Ahmedabad dated 03-07-2012, in proceedings under section 143(3) of the Income Tax Act, 1961; in short the Act.

2. At the time of hearing, none appeared on behalf of the appellant-assessee. Last notice of hearing was sent to the assessee on 06-12-2017 fixing the date of hearing on 09/04/2018 at the address indicated in column No. 10. Despite this, the assessee remained unrepresented. It is further seen that the said notice has not come back un-served. 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 Tukojirao 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 14-05-2018

Sd/-
(RAJPAL YADAV)
JUDICIAL MEMBER
Ahmedabad : Dated 14/05/2018

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 अपीलार्थ अधिकरण,
अहमदाबाद