

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN**

Before Shri Chandra Poojari, AM & Shri George George K, JM

ITA No.637/Coch/2017 : Asst.Year 2000-2001
ITA No.638/Coch/2017 : Asst.Year 2001-2002
ITA No.639/Coch/2017 : Asst.Year 2002-2003
ITA No.640/Coch/2017 : Asst.Year 2003-2004
ITA No.641/Coch/2017 : Asst.Year 2004-2005
ITA No.642/Coch/2017 : Asst.Year 2005-2006

Late M.Basheer (Represented by Legal Heirs SLK Food Processing) 12/328, Poovattuparamba Kozhikode. PAN : ADFPB3133K.	Vs.	The Asst.Commissioner of Income-tax Circle 1(1) Kozhikode.
(Appellant)		(Respondent)

Appellant by : --- None ---
Respondent by : Smt.Bindhu A.S., Sr.DR

Date of Hearing : 02.08.2018	Date of Pronouncement : 02.08.2018
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ORDER

Per Bench

These appeals at the instance of the assessee are directed against the common order of the Commissioner of Income-tax (Appeals) dated 11.09.2017. The relevant assessment years are 2000-2001 to 2005-2006.

2. When these appeals were called for hearing today, none was present on behalf of the assessee nor any adjournment application has been filed. The notice of hearing has been

issued to the assessee at the given address. It is, therefore, presumed that that the assessee is not interested in prosecuting its appeals. Hence, we dismiss the appeals of the assessee *in limine* for non-prosecution, by following the judgment of the Hon'ble Madhya Pradesh High Court in the case of *Estate of Tukoji Rao Holkar v. CWT [(1997) 223 ITR 480 (MP)]* and the decision of the Delhi Bench of the Tribunal in *CIT v. Multiplan India P. Ltd. [(1991) 38 ITD 320]*.

3. In the result, the appeals filed by the assessee are dismissed.

Order pronounced on this 02nd day of August, 2018.

Sd/-
(George George K)
JUDICIAL MEMBER

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Cochin ; Dated : 02nd August, 2018.
Devdas*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The Pr.CIT-Kozhikode.
4. The CIT(Appeals)-Kozhikode.
5. DR, ITAT, Cochin
6. Guard file.

BY ORDER,

(Asstt. Registrar)
ITAT, Cochin