

आयकर अपीलीय अधीकरण, न्यायपीठ – “B” कोलकाता,  
IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH “” KOLKATA

Before **Shri J.Sudhakar Reddy, Accountant Member** and  
**Shri S.S.Godara, Judicial Member**

**ITA No.863/Kol/2017**  
Assessment year:2012-13

Suchandana Tie-Up Pvt. Ltd. 23A, N.S. Road, 1 <sup>st</sup> Floor, Kolka-700001 [PAN No. AAQCS 7675 J]	बनाम / V/s.	Income Tax Officer, Ward-5(1), Ayakar Bhawan, Kolkata-69
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri P.K. Srihari, Addl.CIT-DR
सुनवाई की तारीख/Date of Hearing	21-08-2018
घोषणा की तारीख/Date of Pronouncement	29-08-2018

**आदेश /O R D E R**

PER S.S.Godara, Judicial Member:-

This assessee's appeal for assessment year 2012-13 arises from the Commissioner of Income Tax (Appeals)-2 Kolkata's order dated 03.01.2017, passed in case No.69/CIT(A)-2/15-16, in proceedings u/s. 143(3) of the Income Tax Act, 1961.

2. Today when the case was called for hearing none appeared on behalf of the assessee nor was any application for an adjournment filed by the assessee in spite of issue of notice by RPAD. It appears that the assessee is not serious in prosecuting this appeal. Hence the appeal filed by the assessee is liable to be dismissed for non-prosecution. For this view, we find support from the following decisions:-

"1. In the case of CIT vs B.N.Bhattacharjee and another, reported in 118 ITR 461 [relevant pages 477 & 478] wherein their Lordships have held that:

"The appeal does not mean merely filing of the appeal but effectively pursuing it."

3. In the case of Estate of late Tukoji Rao Holkar vs CWT; 223 ITR 480 (MP) while dismissing the reference made at the instance of the assessee in default made following observation in their order:

*"If the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the reference."*

4. In the case of *Commissioner of Income-tax vs Multiplan India (P) Ltd.* 38 ITD 320(Del), the appeal filed by the revenue before the Tribunal, which was fixed for hearing. But on the date of hearing nobody represented the revenue/appellant nor any communication for adjournment was received. There was no communication or information as to why the revenue chose to remain absent on that date. The Tribunal on the basis of inherent powers, treated the appeal filed by the revenue as unadmitted in view of the provisions of Rule 19 of the Appellate Tribunal Rules, 1963.

5. We observe that if the Assessee is advised to file appropriate application for recalling the order on just cause it will be decided in accordance with law.

6. In the result, the appeal of the Assessee is dismissed for non-prosecution.

Order pronounced in open court on 29/08/2018

Sd/-

Sd/-

(लेखा सदस्य)

(न्यायिक सदस्य)

(J.Sudhakar Reddy)

(S.S.Godara)

Accountant Member

Judicial Member

\*Dkp-Sr.PS

दिनांक:- 29/08/2018 कोलकाता / Kolkata

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. अपीलार्थी/Appellant-Suchandana Tie-up Pvt. Ltd., 23A N.S. Road, 1<sup>st</sup> Floor, Kolkata-700001
2. प्रत्यर्थी/Respondent-ITO Ward-5(1), Ayakar Bhawan, P-7, Chowringhee Square, Kolkata-69
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता/DR, ITAT, Kolkata (e-mail)
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

Sr. Private Secretary,  
Head of Office/DDO  
आयकर अपीलीय अधिकरण, कोलकाता