

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

Before: **Shri M. Balaganesh, Accountant Member, and
Shri S.S.Viswanethra Ravi, Judicial Member**

ITA No. 2081/Kol/2016

A.Y 2011-12

ITA No. 2082/Kol/2016

A.Y 2011-12

Uday Kedia

PAN: AYVPK6563H

Vs.

Income-tax Officer

Ward 48(4), Kolkata

(Appellant)

(Respondent)

Appearances by:
None appeared for the Assessee
Smt. Ranu Biswas, Addl. CIT, Id.DR

Date of hearing : 23-08-2018
Date of pronouncement : 29-08-2018

ORDER

Shri S.S. Viswanethra Ravi, JM :-

Both the above appeals filed by the Assessee are against the separate orders of the learned Commissioner of Income-tax (Appeals), 14, Kolkata both dated 29-07-2016 for confirmation of imposition of penalties of Rs. 44,530/- each imposed u/s. 271B/271(1) (c) of the Act by the AO for the assessment year 2011-12.

2. It is noticed that the Registry fixed the appeals of assessee for the hearing on 01-03-2018 by issuance of notice under RP/AD. But on such date none appeared on behalf of assessee and the case was adjourned to 13-06-2018, which was adjourned to 18-07-2018. On 18-07-2018, the Id. AR filed paper book, but, however on the request of

Id.DR, the case was adjourned to 23-08-2018. On the said date i.e today on 23-08-2018, neither any one appeared nor there was any adjournment application filed on behalf of assessee. It appears that the assessee is not interested in prosecuting his cases. 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 Tukoji Rao Holkar Vs. CWT reported in (223 ITR 480(MP), we dismiss the appeals of the assessee in limine for want of prosecution.

3. In the result, the appeals filed by the Assessee are dismissed.
Order Pronounced in the Open Court on 29-08-2018

Sd/-
M. Balaganesh
Accountant Member

Sd/-
S.S.Viswanethra Ravi
Judicial Member

Dated: 29-08-2018

Copy of the order forwarded to:-

1. The Appellant/Assessee: Shri Uday Kedia 27 Matrumal Lohia Lane, Salkia, Howrah-711106.
2. The Respondent/Department: The I.T.O, Ward 48(4), 3 Govt Place (West), Kolkata-700 001.
3. CIT 4. CIT(A),14, Kolkata
5. The Departmental Representative
6. Guard File

True Copy By order

Sr.PS/H.O.O
ITAT Kolkata

* PRADIP SPS