

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD BENCH

**Before: Shri Mahavir Prasad, Judicial Member  
And Shri Amarjit Singh, Accountant Member**

**ITA No. 916/Ahd/2016  
Assessment Year 2012-13**

Jagdeep M. Shukla, 7, Harmony Residency, Near Spring Exotica, B/H Panchmukhi Hanumanji temple, Vasna Bhaili Road Vadodara-390023 PAN: APCPS3250B (Appellant)	Vs	The DCIT, Circle-1(2), Baroda (Respondent)
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**Revenue by: Shri Lalit P. Jain, Sr. D.R.  
Assessee by: None**

Date of hearing : 20-08-2018  
Date of pronouncement : 21-08-2018

**आदेश/ORDER**

**PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-**

This assessee's appeal for A.Y. 2008-09, arises from order of the CIT(A)-5, Vadodara dated 31-12-2015, 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 dated 20/02/2018 of hearing was sent to the assessee fixing the date of hearing on 20/08/2018 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 21-08-2018

**Sd/-**  
**(MAHAVIR PRASAD)**  
**JUDICIAL MEMBER**  
**Ahmedabad : Dated 21/08/2018**

**Sd/-**  
**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER**

आदेश का प्रतिलिपि अर्पण / 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 अपील अर्पण,  
अहमदाबाद