

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

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

ITA No.53/Coch/2018 : Asst.Year 2012-2013

Sri.E.Sheik Usman Prop.Aassiya Trading Co. Inchivila, Parassala Trivandrum – 695 502. PAN : AYBPS6696P.	Vs.	The Income Tax Officer Ward 1(3) Thiruvananthapuram.
(Appellant)		(Respondent)

Appellant by : --- None ---
Respondent by : Smt.A.S.Bindhu A.S.

Date of Hearing : 18.09.2018	Date of Pronouncement : 18.09.2018
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ORDER

Per George George K., JM

This appeal at the instance of the assessee is directed against the order u/s 263 passed by the Commissioner of Income-tax, Range-1, dated 29th December, 2017.

2. When this appeal was 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 his appeal. Hence, we dismiss the appeal 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]. However, if the assessee so desires, shall be free to move an application to this Tribunal praying for recalling this order, explaining reasonable cause for non-appearance before the Tribunal on the date of hearing.

3. In the result, the appeal filed by the assessee is dismissed.

Order pronounced on this 18th day of September, 2018.

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Sd/-
(George George K.)
JUDICIAL MEMBER

Cochin ; Dated : 18th September, 2018.
Devdas*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The Pr.CIT Thiruvananthapuram
4. The CIT, Range-1, Thiruvananthapuram.
5. DR, ITAT, Cochin
6. Guard file.

BY ORDER,

(Asstt. Registrar)
ITAT, Cochin