

**IN THE INCOME TAX APPELLATE TRIBUNAL,
AHMEDABAD “SMC” BENCH, AHMEDABAD
[Coram: Pramod Kumar AM]**

ITA No.391/Ahd/2017
Assessment Year: 2009-10

Udayankumar Ravjibhai Patel,

J-1, Sanskar Apartment,
132 Ft. Road, Satellite,
Ahmedabad.
[PAN: AJZPP 9776 C]

.....**Appellant**

Vs.

**Income Tax Officer,
Ward – 3(3)(5), Ahmedbad.**

.....**Respondent**

Appearances by:

None for the Appellant

Shivasewak for the Respondent

Date of concluding the hearing : 09.10.2018

Date of pronouncing the order : 15.10.2018

O R D E R

1. This is an appeal filed by the assessee against the order of Id. CIT(A)-3, Ahmedabad dated 18th January, 2017 for the A.Y. 2009-10.

2. Grievances raised in the appeal are as follows :-

“1. The Learned ITO has erred in law and on facts in not considering the total credit of Bank Balance into the income of the assessee.

2. He has erred in levying interest under section 234A, B, C or D of the Income Tax Act, 1961 ad setting off the TDS against the dues.”

3. It is noticed that when the matter came up for hearing, none appeared for and on behalf of the assessee appellant despite notice having been sent by Registered Post. From this, it is reasonable to infer that the assessee is not serious to pursue its case. Hon'ble Supreme Court in the case of CIT vs. B.N. Bhattachargee and Another, 118 ITR 461(SC) observed that preferring an appeal means effectively pursuing it. Hon'ble M.P. High Court in the case of Estate of Late Tukoji Rao Holkar vs. CWT, 223 ITR 480(M.P.) dismissed the reference filed by the assessee for not taking necessary steps. Similar view is taken by I.T.A.T., Delhi Bench in the case of Multiplan India Ltd., 38 ITD 320. Considering the above, it appears that the assessee is not interested in prosecuting its appeal. I, therefore, dismiss the appeal filed by the assessee for non-prosecution.

4. In the result, appeal filed by the assessee is dismissed. Pronounced in the open court today on the 15th day of October, 2018.

Sd/-
Pramod Kumar
(Accountant Member)

Dated: Ahmedabad, the 15th day of October, 2018.

*PBN/**

Copies to:

- (1) The appellant*
- (2) The respondent*
- (3) CIT*
- (4) CIT(A)*
- (5) DR*
- (6) Guard File*

By order

*Assistant Registrar
Income Tax Appellate Tribunal
Ahmedabad benches, Ahmedabad*