

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

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

ITA No.293/Coch/2018 : Asst.Year 2008-2009

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| The Jt. Registrar (Finance) University of Kerala Senate Hall Campus Palayam, Trivandrum- 695 003. PAN : TVDUO0895G. | Vs. | The Dy.Commissioner of Income-tax (TDS) Trivandrum |
| (Appellant) | | (Respondent) |

Appellant by : --- None ---

Respondent by : Smt.A.S.Bindhu, Sr.DR

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| Date of Hearing : 29.10.2018 | Date of Pronouncement : 29.10.2018 |
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ORDER

Per George George K., JM

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 16.04.2018. The relevant assessment year is 2008-2009 (4th Quarter).

2. When this appeal was called for hearing today, none was present on behalf of the assessee or any adjournment application has been filed. The notice of hearing has been issued to the assessee at the given address. On earlier occasion, i.e. on 16.10.2018, the assessee was informed that the appeal filed by the assessee is defective and rectify the defect before the next date of hearing, i.e. on 17.10.2018. On that day the hearing was adjourned at the request of the assessee and fixed the next date of hearing today, i.e. on 29.10.2018. However, even today also none appeared on

behalf of the assessee nor the defect in appeal is rectified. It is, therefore, presumed that that the assessee is not interested in prosecuting its 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 of this order, after rectifying the defect and also 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 29th day of October, 2018.

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Sd/-
(George George K.)
JUDICIAL MEMBER

Cochin ; Dated : 29th October, 2018.

Devdas*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT (A), Thiruvananthapuram
4. The Pr.CIT (TDS) Kochi.
5. DR, ITAT, Cochin
6. Guard file.

BY ORDER,

AR-ITAT- Cochin