

prosecute the appeal. Hence the appeal filed by the assessee is liable to be dismissed for non prosecution. For this view we find support from the following decisions :-

“1. In the case of CIT vs B.N.Bhattacharjee and another, reported in 118 ITR 461 [relevant pages 477 & 478] wherein their Lordships have held that :

“The appeal does not mean merely filing of the appeal but effectively pursuing it.”

2. In the case of Estate of late Tukojirao Holkar vs CWT; 223 ITR 480 (MP) while dismissing the reference made at the instance of the assessee in default made following observation in their order :

“If the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the reference.”

3. In the case of Commissioner of Income-tax vs Multiplan India (P) Ltd.: 38 ITD 320(Del), the appeal filed by the revenue before the Tribunal, which was fixed for hearing. But on the date of hearing nobody represented the revenue/appellant nor any communication for adjournment was received. There was no communication or information as to why the revenue chose to remain absent on that date. The Tribunal on the basis of inherent powers, treated the appeal filed by the revenue as un admitted in view of the provisions of Rule 19 of the Appellate Tribunal Rules, 1963.

3. The assessee, if so desires, shall be free to move this Tribunal praying for recalling this order by explaining with proper reasons for non-compliance, then this order may be recalled.

4. In the result, the appeal of the assessee is dismissed for non-prosecution.

Order pronounced in the Court on 06.11.2018

Sd/-
[S.S.Godara]
Judicial Member

Dated : 06.11.2018
SB, Sr. PS

Copy of the order forwarded to:

1. Smt. Anima Das (Deceased), L/H Debabrata Das & Ors. 119, Panchanangram, P.G. Road Extension, Kolkata-700039.
2. ITO, Ward-25(3), Kolkata, Aayakar Bhawan Dakshin, 2, Gariahat Road (south) Kolkata-700068.
- 3.CIT(A)-
4. CIT- Kolkata
5. CIT(DR), Kolkata Benches, Kolkata.

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By Order

Assistant Registrar
ITAT Kolkata Benches