

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "ए", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "A", CHANDIGARH

श्री संजय गर्ग, न्यायिक सदस्य एवं डा. बी.आर.आर. कुमार, लेखा सदस्य
BEFORE: Sh. SANJAY GARG, JM & DR. B.R.R. KUMAR, AM

आयकर अपील सं./ ITA NO. 947/Chd/2016
निर्धारण वर्ष / Assessment Year : 2013-14

Shri Jeet Pal Singh H.No. 25, Vikas Vihar Ambala City, Haryana	बनाम	The Dy. CIT Circle Ambala Haryana
स्थायी लेखा सं./PAN NO: AQBPS0218B		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None
राजस्व की ओर से/ Revenue by : Smt. Chandrakanta

सुनवाई की तारीख/Date of Hearing : 11/09/2018
उद्घोषणा की तारीख/Date of Pronouncement : 31/10/2018

आदेश/Order

PER DR. B.R.R. KUMAR, A.M

The present appeal has been filed by the Assessee against the order of the Ld. CIT(A), Panchkula dt. 14/07/2016.

2. Brief history of the case was that the assessee filed appeal on 24/08/2016 and the same was dismissed for non prosecution of the appeal vide order dt. 06/12/2016. Later owing to the misc. application of the assessee on 20/01/2017 the case was heard and the order dt. 06/12/2016 was recalled on 11/10/2017, restoring the original appeal.

3. The record shows that the appeal was fixed for hearing before the Bench thrice. At the time of hearing today i.e; 11/09/2018, none appeared on behalf of the assessee. The notice of hearing was sent to the assessee, but there was no compliance on behalf of the assessee. Even no application seeking adjournment was filed. It can be safely presumed that the assessee is not serious in pursuing the appeal filed. Support is from the order of the ITAT Delhi Benches in the case of CIT Vs Multiplan India Pvt. Ltd. (1991) 38 ITD 320 and the decision of Hon'ble Madhya Pradesh High Court in the case of Late Shri Tukoji Rao Holkar Vs Wealth Tax Commissioner 223 ITR 480 (MP) etc.

4. Before parting, it is appropriate to add that in the eventuality 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 to pray for a recall of this order by making an appropriate prayer. Said order was pronounced in the Open Court at the time of hearing itself.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the Open Court.

Sd/-
संजय गर्ग
(SANJAY GARG)
न्यायकि सदस्य/ Judicial Member
 AG
 Date 31/10/2018

Sd/-
डा. बी.आर.आर, कुमार,
(DR. B.R.R. KUMAR, AM)
लेखा सदस्य/ Accountant Member

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File