

आयकर अपीलीय अधिकरण, सुरत न्यायपीठ
IN THE INCOME TAX APPELLATE TRIBUNAL,
"SURAT" BENCH, SURAT
BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER
AND
SHRI AMARJIT SINGH, ACCOUNTANT MEMBER

अपील सं./ITA No.308/Ahd/2015
निर्धारण वर्ष/Asstt. Year:2010-2011

Tripti Rajeev Goel, 3045, GIDC, Panoli, Bharuch. PAN: AELPG7556A	Vs.	Income Tax Officer, Ward-4, Bharuch
--	-----	---

(Applicant)	(Responent)
Assessee by :	None
Revenue by :	Smt. Smitha V. Nair, Sr. DR

सुनवाई की तारीख/Date of Hearing : 12/11/2018
घोषणा की तारीख /Date of Pronouncement: 13/11/2018

आदेश/O R D E R

PER AMARJIT SINGH, ACCOUNTANT MEMBER:

This assessee's appeal for A.Y. 2010-2011, arises from the order of the Learned Commissioner of Income Tax (Appeals)-VI, Baroda, in proceedings under section 143(3) of the Income Tax Act, 1961; in short "the Act".

2. On the last date of hearing i.e on 30/08/2018, the Ld. Counsel for the assessee requested for adjournment. Accordingly case was adjourned and the date of hearing was fixed on 12/11/2018. However, on this date also none appeared on behalf of the assessee nor any application is filed. In the aforementioned peculiar facts and circumstances of the case, in the absence of any representation on behalf of the assessee or petition seeking time, it can be

safely presumed that the assessee is not serious in pursuing the appeal filed. Accordingly the only alternative left is to dismiss the appeal of the assessee *in limine*. Support is drawn from the order of the Tribunals in Commissioner of Income Tax vs. Multi Plan India (P) Ltd.; 38 ITD 320 (Del) and Estate of Late Tukoji Rao Holka vs. CWT: 223 ITR480 (M.P.).

3. Before parting, it is appropriate to add that in case 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 if so advised to pray for a recall of this order.

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

Order pronounced in the Court on 13/11/2018 at Surat.

**-Sd-
(RAJPAL YADAV)
JUDICIAL MEMBER**

**-Sd-
(AMARJIT SINGH)
ACCOUNTANT MEMBER**

True Copy

Surat; Dated 13/11/2018

Manish

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण / DR, ITAT,
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सहायक पंजीकार (Asstt.Registrar)
आयकर अपीलीय अधिकरण, सूरत / ITAT, Surat