

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD BENCH

**Before: Shri Rajpal Yadav, Judicial Member  
And Shri Amarjit Singh, Accountant Member**

**ITA No. 125/Ahd/2017  
Assessment Year 2010-11**

Zed Supplychain Ltd., 704, Shitiranta Complex, Panchvati Cross Road, C.G. Road, Ahmedabad PAN: AAACZ3276E (Appellant)	Vs	The ITO, Ward-8(4), Ahmedabad (Respondent)
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**Revenue by: Shri Mudit Nagpal, Sr. D.R.  
Assessee by: None**

Date of hearing : 29-10-2018  
Date of pronouncement : 30-10-2018

**आदेश/ORDER**

**PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-**

This assessee's appeal for A.Y. 2010-11, arises from order of the CIT(A)-8, Ahmedabad dated 18-12-2014, in proceedings under section 143(3) of the Income Tax Act, 1961; in short the Act.

2. At the time of hearing, none appeared on behalf of the appellant-assessee. Last notice of hearing was sent to the assessee on 30/07/2018 fixing the date of hearing on 29/10/2018 at the address indicated in column No. 10. Despite this, the assessee remained unrepresented. 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 open court on 30-10-2018

**Sd/-**  
**(RAJPAL YADAV)**  
**JUDICIAL MEMBER**  
**Ahmedabad : Dated 30/10/2018**

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

आदेश क० तालम अ० षत / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपील अाधिकरण,  
अहमदाबाद