

आयकर अपीलीय अधिकरण, सुरत न्यायपीठ, सुरत  
**IN THE INCOME TAX APPELLATE TRIBUNAL SURAT BENCH, SURAT**  
 श्री सी.एम.गर्ग, न्यायिक सदस्य तथा श्री ओ.पी.मीना, लेखा सदस्य के समक्ष  
**BEFORE SHRI C.M.GARG, JUDICIAL MEMBER**  
**AND SHRI O.P.MEENA, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A.No.2530/Ahd/2016::निर्धारण वर्ष/Assessment Year: 2013-14

Mahidharpura Urban Co.op.Credit Society Ltd. 'Akshaya"Dalia Sheri Mahidharpura, Surat PAN: AAAAS3360C	Vs.	Deputy Commissioner of Income-Tax, Circle -2 (3)Surat
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से /Assessee by	None
राजस्व की ओर से /Revenue by	Ms. Smitha Nair, Sr. D.R.
सुनवाई की तारीख/ Date of hearing:	16.10.2018
उद्घोषणा की तारीख/Pronouncement on	16.10.2018

**आदेश /O R D E R**

**PER O. P. MEENA, ACCOUTANT MEMBER:**

1. This appeal by the assessee is directed against the order of learned Commissioner of Income tax (Appeals)-1, dated 25.07.2016 for the Assessment Year 2013-14.
2. During hearing of this appeal, nobody is present for the assessee whereas the Ld. D.R. is present for the Revenue. Notice of hearing was served upon the assessee through Registered Post fixing the date of hearing on 16.10.2018 , RPAD- evidence on record). At the time of hearing, none appeared on behalf of the assessee nor is any application filed for seeking adjournment. This shows that the assessee is not interested to pursuing with his appeal. Therefore, in

view of the decision of Hon`ble Supreme Court in the case of CIT v. B. N. Bhattacharjee & Others 118 ITR 461(SC) and the Hon`ble Madhya Pradesh High Court in the case of Estate of late Tukoji Rao Holkar v. CWT, 223 ITR 480 (M.P.) and the decision of Tribunal in the case of CIT v. Multiplan India Ltd., 38 ITD 320 (Del), we dismiss the appeal of the assessee *in limine*.

3. The assessee may, if so advised, file an application before this Tribunal for restoration of his appeal and hearing on merits by showing reasonable cause for not appearing before the Tribunal on the date of hearing. The Bench, if so satisfied, may recall its order and restore the appeal to its original number for hearing on merits.

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

5. The order pronounced in the open Court on 16.10.2018.

Sd/-

(सी.एम.गर्ग /C.M. GARG)

न्यायिकसदस्यतथा/JUDICIAL MEMBER लेखासदस्यकेसमक्ष /ACCOUNTANT MEMBER

सुरत Dated: 16.10.2018, opm

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

1.अपीलार्थी/ The Appellant; 2. प्रत्यर्थी/ The Respondent; 3. आयकरआयुक्त (अपील) The CIT(A)4.आयकरआयुक्त / Pr. CIT 5.विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण/D.R. (ITAT) 6. गार्डफाईल / Guard file ITAT.

By order

/ / TRUE COPY / /

Assistant Registrar, Surat