

**IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, AHMEDABAD**

**BEFORE SHRI PRAMOD KUMAR, ACCOUNTANT MEMBER &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

I.T.A. No.1969/Ahd/2014
(Assessment Year : 1988-89)

Prakash S. Vyas,
C/o. Paras Service Station,
Opp. Novino Batteries,
Makarpura,
Baroda-390 010

Vs. Income Tax Officer,
Ward-2(2), Baroda
Ayakar Bhavan,
Race Course.
Baroda

[PAN No. AAZPV 7918 B]

(Appellant)

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(Respondent)

Appellant by : --None--

Respondent by : Shri Lalit P. Jain, Sr. D.R.

Date of Hearing 12/11/2018
Date of Pronouncement 29/11/2018

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal has been filed before us by the assessee against the order dated 06.03.2014 passed by the Commissioner of Income Tax (Appeals)-II, Baroda under section 271(1)(c) of the Income Tax Act, 1961 arising out of the order dated 27.03.2012 for the Assessment Year 1988-89.

2. The notice of hearing was sent to the assessee by Registered Post as per the address given in Column No.10 of Form No. 36. However, at the time of hearing neither anybody appeared on behalf of the assessee nor any application for adjournment was. From this, it is reasonable to infer that the assessee is not

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serious to pursue its case. Hon'ble Supreme Court in the case of CIT-vs-B.N. Bhattachargee and Another, 118 ITR 461(SC) observed that preferring an appeal means effectively pursuing it. Hon'ble M.P. High Court in the case of Estate of Late Tukojirao Holkar-vs-CWT, 223 ITR 480(M.P.) dismissed the reference filed by the assessee for not taking necessary steps. Similar view is taken by I.T.A.T., Delhi Bench in the case of Multiplan India Ltd., 38 ITD 320. Considering the above, it appears that the assessee is not interested in prosecuting its appeal. We, therefore, are inclined to dismiss the appeal filed by the assessee for non-prosecution. However the assessee is at liberty to apply for the recall of the order within the prescribed time after furnishing the suitable reasons for non-appearance. Hence the appeal filed by the assessee is dismissed.

3. In the result, appeal filed by the assessee is dismissed.

This Order pronounced in Open Court on	29/11/2018
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Sd/-
(PRAMOD KUMAR)
ACCOUNTANT MEMBER
Ahmedabad; Dated 29/11/2018
Priti Yadav, Sr.PS

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

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)-II, Baroda.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt.Registrar)

आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad