

**IN THE INCOME TAX APPELLATE TRIBUNAL  
COCHIN BENCH, COCHIN**

**Before Shri Chandra Poojari, AM & Shri George George K, JM**

ITA No.79/Coch/2018 : Asst.Year 2013-2014

M/s.Abad Exports Limited C/o.Varma & Varma, CAs Cochin - 19 <b>PAN : AABCA9685R.</b>	Vs.	The Asst.Commissioner of Income-tax, Circle 1(1) Kochi.
(Appellant)		(Respondent)

Appellant by : --- None ---  
Respondent by : Smt.A.S.Bindhu, Sr.DR

<b>Date of Hearing : 20.12.2018</b>	<b>Date of Pronouncement : 20.12.2018</b>
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**ORDER**

**Per George George K., JM**

This appeal at the instance of the assessee is directed against CIT's order dated 18.01.2018. The relevant assessment year is 2013-2014.

2. When this appeal was called for hearing today, none was present on behalf of the assessee nor any application for adjournment has been filed. The notice of hearing has been issued to the assessee at the given address. It is, therefore, presumed that that the assessee is not interested in prosecuting its appeal. Hence, we dismiss the appeal of the assessee *in limine* for non-prosecution, by following the judgment of the Hon'ble Madhya Pradesh High Court in the case of *Estate of Tukoji Rao Holkar v. CWT [(1997) 223 ITR 480 (MP)]* and the decision of the Delhi Bench of the Tribunal in *CIT v. Multiplan India P. Ltd. [(1991) 38 ITD 320]*. However, if

the assessee so desires, shall be free to move an application to this Tribunal praying for recalling of this order, after explaining reasonable cause for non-appearance before the Tribunal on the date of hearing.

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

Order pronounced on this 20<sup>th</sup> day of December, 2018.

Sd/-  
**(Chandra Poojari)**  
**ACCOUNTANT MEMBER**

Sd/-  
**(George George K.)**  
**JUDICIAL MEMBER**

Cochin ; Dated : 20<sup>th</sup> December, 2018.  
Devdas\*

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT Kochi
4. The Pr.CIT – I Kochi.
5. DR, ITAT, Cochin
6. Guard file.

BY ORDER,

AR-ITAT- Cochin