

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "बी", चण्डीगढ़
IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH BENCH "B", CHANDIGARH

श्रीमती दिवा सिंह, न्यायिक सदस्य एवं, डा. बी.आर.आर. कुमार, लेखा सदस्य
BEFORE: SMT. DIVA SINGH, JM & Dr. B.R.R. KUMAR, AM

आयकर अपील सं./ ITA Nos. 1155 & 1156/Chd/2018
निर्धारण वर्ष / Assessment Years : 2007-08 & 2008-09

M/s New Swan Auto Comp(P) Ltd. 214 Phase VIII, Focal Point Ludhiana – Punjab	बनाम	The DCIT, C-1, Ludhiana, Punjab
स्थायी लेखा सं./PAN NO: AADFN2787Q		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None

राजस्व की ओर से/ Revenue by : Shri. Manjit Singh

सुनवाई की तारीख/Date of Hearing : 15/01/2019

उद्घोषणा की तारीख/Date of Pronouncement : 16/01/2019

आदेश/Order

PER BENCH:

The present appeal has been filed by the Assessee against the order of the Ld. CIT(A)-I, Ludhiana dt. 29/06/2018.

2. The record shows that the appeal was filed by the assessee on 04/09/2018. The appeal were fixed for hearing before the Bench today i.e 15/01/2019. At the time of hearing, none appeared on behalf of the assessee. The notice of hearing was sent to the assessee, but there was no compliance on behalf of the assessee. Even no application seeking adjournment was filed. It can be safely presumed that the assessee may not be serious in pursuing the appeal filed. Support is from the order of the ITAT Delhi Benches in the case of CIT Vs Multiplan India Pvt. Ltd. (1991) 38 ITD 320 and the decision of Hon'ble Madhya Pradesh High Court in the case of Late Shri Tukoji Rao Holkar Vs Wealth Tax Commissioner 223 ITR 480 (MP) etc.

3. Before parting, it is appropriate to add that in the eventuality 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 to pray for a recall of this order by making an appropriate prayer. Said order was pronounced in the Open Court at the time of hearing itself.

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

Order pronounced in the open court.

Sd/-

दिवा सिंह
(DIVA SINGH)

न्यायकि सदस्य/ Judicial Member

AG

Date: 16/01/2019

Sd/-

डा. बी.आर.आर. कुमार,
(Dr. B.R.R. KUMAR)

लेखा सदस्य/ Accountant Member

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

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,

सहायक पंजीकार/ Assistant Registrar