

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

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

ITA No.539/Coch/2018 : Asst.Year 2016-2017
(4th Quarter)
ITA No.540/Coch/2018 : Asst.Year 2016-2017
(2nd Quarter)
ITA No.541/Coch/2018 : Asst.Year 2016-2017
(3rd Quarter)

Mr.Vijayan Assistant Commissioner (Asst), O/o the Asst. Commissioner, Palakkad. PAN : CHNAO2821A.	Vs.	The Income Tax Officer TDS, Palakkad.
(Appellant)		(Respondent)

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

Date of Hearing : 16.01.2019	Date of Pronouncement : 16.01.2019
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ORDER

Per Chandra Poojari, AM

These appeals at the instance of the assessee are directed against CIT(A)'s order dated 31.08.2018. The relevant assessment year is 2016-2017 (2nd, 3rd and 4th Quarter).

2. When these appeals were 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 his appeals. Hence, we dismiss the appeals 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 these orders, after explaining reasonable cause for non-appearance before the Tribunal on the date of hearing.

3. In the result, the appeals filed by the assessee are dismissed.

Order pronounced on this 16th day of January, 2019.

Sd/-
(George George K.)
JUDICIAL MEMBER

Sd/-
(Chandra Poojari)
ACCOUNTANT MEMBER

Cochin ; Dated : 16th January, 2019.
Devdas*

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent.
3. The CIT (A), Thrissur.
4. The CIT Thrissur.
5. DR, ITAT, Cochin
6. Guard file.

BY ORDER,

AR-ITAT- Cochin