

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

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

ITA No.538/Coch/2018 : Asst.Year 2016-2017
(4th Quarter)

Ms.Vijayalakshmi V Inspecting Assistant Commissioner, O/o the Inspecting Asst.Commissioner, Palakkad. PAN : CHNIO0771B.	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

This appeal at the instance of the assessee is directed against CIT(A)'s order dated 31.08.2018. The relevant assessment year is 2016-2017 (4th Quarter).

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 her 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 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