

आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ "एकल सदस्यीय", चण्डीगढ़
**IN THE INCOME TAX APPELLATE TRIBUNAL, CHANDIGARH
BENCH 'SMC, CHANDIGARH**

श्री संजय गर्ग, न्यायिक सदस्य
BEFORE: Sh. SANJAY GARG, JUDICIAL MEMBER

आयकर अपील सं./ ITA NO. 998/CHD/2018
निर्धारण वर्ष / Assessment Year : 2010-11

Tripta Rani, House No. 1820/09, Pavittar Nagar, Warddi, Haibowal, Ludhiana.	बनाम	The ITO, Ward 7(2), Ludhiana.
स्थायी लेखा सं./PAN NO: ASOPR4612D		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : None

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

सुनवाई की तारीख/Date of Hearing : 24.12.2018

उद्घोषणा की तारीख/Date of Pronouncement : 24.12.2018

Date of release of order : 21.01.2019

आदेश/ORDER

The present appeal has been preferred by the assessee against the order dated 16.05.2018 of the Commissioner of Income Tax (Appeals)-3, Ludhiana [hereinafter referred to as CIT(A)].

2. The record shows that assessee has been served the notice for date of hearing fixed today. However, none appeared on behalf of the assessee at the time of hearing of the appeal neither any application for condonation of delay has been filed. Earlier also, the notice was issued by the Registry but nobody put in appearance. It, therefore, appears that assessee is no more interested in prosecuting the appeal and the appeal filed by the assessee is liable to be dismissed.

3. In my above view, I get support from the decision of the Apex Court in the case of CIT v. B.N. Bhattachargee and another, reported in 118 ITR 461 [relevant pages 477 & 478] wherein their Lordships have held that:

“The appeal does not mean merely filing of the appeal but effectively pursuing it.”

4. The above view further finds support from the following decisions also:

- i) CIT v. Multiplan India (P) Ltd: 38 ITD 320 (Del)
- ii) Estate of late Tukoji Rao Holkar v. CWT: 223 ITR 480(MP)

5. Respectfully following the decisions [supra], I dismiss the appeal filed by the assessee for non-prosecution.

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

Order pronounced in the Open Court on 24.12.2018.

Sd/-

(संजय गर्ग)
(SANJAY GARG)

न्यायिक सदस्य/ Judicial Member

Dated: 21.01. 2019
“Poonam”

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