

**IN THE INCOME TAX APPELLATE TRIBUNAL
“D” BENCH, AHMEDABAD**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

I.T.A. No.1996/Ahd/2015
(Assessment Year : 2010-11)

Shri Jitendra B. Rathod, A-8, Shreeji Duplex, GIDC Road, Bh. Gajanan Park, Nr. Ambica Darshan Manjalpur, Vadodara – 390 011	Vs.	ACIT, Circle – 2(1), Vadodara.
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[PAN No. ACCPR 1489 C]

(Appellant)

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(Respondent)

Appellant by :	--None--
Respondent by :	Shri G.C. Daxini, Sr. D.R.

Date of Hearing	28/01/2019
Date of Pronouncement	30/01/2019

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed by the assessee is against the order dated 16.03.2015 passed by the Commissioner of Income Tax (Appeals)-5, Vadodara arising out of the penalty order dated 25.07.2013 for the Assessment Year 2010-11 passed by the ACIT, Circle-2(1), Baroda under section 271(1)(c) of the Income Tax Act, 1961 (hereinafter referred as to “The Act”).

2. The notice of hearing was sent to the assessee by Registered Post as per the address given in Column No.10 of Form No. 36. However, at the time of hearing neither anybody appeared on behalf of the assessee nor any application for adjournment was filed. From this, it is reasonable to infer that the assessee is not serious to pursue its case. Hon’ble Supreme Court in the case of CIT-vs-B.N. Bhattachargee and Another, 118 ITR 461(SC) observed that preferring an appeal means effectively pursuing it. Hon’ble M.P. High Court in the case of Estate of Late Tukojirao Holkar-vs-CWT, 223 ITR 480(M.P.)

dismissed the reference filed by the assessee for not taking necessary steps. Similar view is taken by I.T.A.T., Delhi Bench in the case of Multiplan India Ltd., 38 ITD 320. Considering the above, it appears that the assessee is not interested in prosecuting its appeal. We, therefore, are inclined to dismiss the appeal filed by the assessee for non-prosecution. However the assessee is at liberty to apply for the recall of the order within the prescribed time after furnishing the suitable reasons for non-appearance. Hence the appeal filed by the assessee is dismissed.

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

This Order pronounced in Open Court on

30/01/2019

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Sd/-
(Ms. MADHUMITA ROY)
JUDICIAL MEMBER

Ahmedabad; Dated 30/01/2019
Priti Yadav, Sr.PS

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

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A)-5, Vadodara.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद/ ITAT, Ahmedabad

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