

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD ðAö BENCH

**Before: Shri Rajpal Yadav, Judicial Member  
And Shri Amarjit Singh, Accountant Member**

**ITA No. 1231/Ahd/2015  
Assessment Year 2010-11**

Vaira Engineering Works Pvt. Ltd. 21, Titanium Building, Corporate Road, Nr. Prahladnagar Garden, Prahladnagar, Ahmedabad-380015 PAN: AABCV0396G (Appellant)	Vs	The Principal CIT-4, Ahmedabad (Respondent)
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**Revenue by: Shri Jagadish, CIT-D.R.  
Assessee by: None**

Date of hearing : 31-01-2019  
Date of pronouncement : 31-01-2019

**आदेश/ORDER**

**PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-**

This assessee's appeal for A.Y. 2010-11, arises from order of the Principal CIT-4, Ahmedabad dated 19-03-2015, in proceedings under section 263 of the Income Tax Act, 1961; in short ðthe Actö.

2. At the time of hearing, none appeared on behalf of the appellant-assessee. Last opportunity of hearing was given on 31-01-2019. Despite this, the assessee

remained unrepresented. In the aforementioned peculiar facts and circumstances of the case, in the absence of any representation on behalf of the assessee or petition seeking time, it can be safely presumed that the assessee is not serious in pursuing the appeal filed. Accordingly the only alternative left is to dismiss the appeal of the assessee *in limine*. Support is drawn from the order of the Tribunals in Commissioner of Income Tax vs. Multi Plan India (P) Ltd.; 38 ITD 320 (Del) and Estate of Late Tukojirao Holka vs. CWT: 223 ITR480 (M.P.).

3. Before parting, it is appropriate to add that in case 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 if so advised to pray for a recall of this order.

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

Order pronounced in the open court on 31-01-2019

**Sd/-**  
**(RAJPAL YADAV)**  
**JUDICIAL MEMBER**  
**Ahmedabad : Dated 31/01/2019**

**Sd/-**  
**(AMARJIT SINGH)**  
**ACCOUNTANT MEMBER**

**आदेश क० तालम अ० षत / Copy of Order Forwarded to:-**

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार  
आयकर अपील अ० अधिकरण,  
अहमदाबाद