

**In the Income-Tax Appellate Tribunal,
Agra Bench, Agra**

**Before : Shri Sudhanshu Srivastava, Judicial Member And
Shri Dr. Mitha Lal Meena, Accountant Member**

**ITA No. 604 & 605/Agr/2018
Assessment Year: 2013-14 & 2014-15**

Pioneer Pollution Control & Air Systems Pvt. Ltd., Gwalior. PAN – AABCP8361P (Appellant)	vs.	Income-tax Officer (TDS), Gwalior. (Respondent)
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Appellant by	None
Respondent by	Waseem Arshad, Sr. DR

Date of Hearing	18.02.2019
Date of Pronouncement	18.02.2019

ORDER

Per Dr. Mitha Lal Meena, A.M.:

Both these appeals by the assessee are directed against the consolidated order dated 16.05.2018 of ld. CIT(A), Gwalior for the assessment year 2013-14 and 2014-15 respectively.

2. None was present on behalf of the assessee/ appellant despite the notice for hearing having been sent through registered post at the address given in the appeal papers, which has been received back un-served with the postal remark “Not found”. No other address of the assessee has been brought on record. No adjournment request has come before us. Therefore, it can be safely inferred that

the assessee is not serious in pursuing its appeals. In the circumstances, the only alternative left with us is to dismiss the appeals of the assessee in limine. Support is drawn from the order of Tribunal in CIT vs. Multi Plan India (P) Ltd., 38 ITD 320 (Del.) and of M.P. High Court in Estate of Late Tukoji Rao Holkar vs. CWT, 223 ITR 480 (MP).

3. In the result, both the appeals of the assessee are dismissed, as indicated above.

Order pronounced in the open court on 18.02.2019.

Sd/-
(Sudhanshu Srivastava)
Judicial member

Sd/-
(Dr. Mitha Lal Meena)
Accountant Member

Dated: 18.02.2019

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Copy of order forwarded to:

<i>(1) The appellant</i>	<i>(2) The respondent</i>
<i>(3) Commissioner</i>	<i>(4) CIT(A)</i>
<i>(5) Departmental Representative</i>	<i>(6) Guard File</i>

By order

Assistant Registrar
Income Tax Appellate Tribunal
Agra Bench, Agra