



IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH "A", LUCKNOW

BEFORE SHRI. A. D. JAIN, VICE PRESIDENT
AND SHRI T. S. KAPOOR, ACCOUNTANT MEMBER

ITA No.261/LKW/2018
Assessment Year: 2018-19

U.P. Arthroplasty Society 59/60, 1 st Floor, Birhana Road Kanpur	v.	CIT (Exemption) Lucknow
TAN/PAN:AAAAU3390A		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri S. K. Madhuk, CIT (DR)		
Date of hearing:	12	02	2019
Date of pronouncement:	22	02	2019

ORDER

PER A. D. JAIN, V.P.:

This is assessee's appeal for assessment year 2018-19 against the order of the Id. CIT (Exemption), Lucknow dated 8/2/2018 passed under section 12AA(1)(b)(ii) of the Act.

2. This appeal was taken up for hearing on 12.2.2019, but none appeared on behalf of the assessee, nor any application for adjournment has been filed. We find that the notice of hearing had been sent through RPAD to the assessee, the acknowledgement of which has been received back showing receipt of notice by the assessee on 10/1/2019. Since the assessee did not appear despite having knowledge of the date of hearing, it appears that the assessee is not interested in prosecuting the appeal. As such, we hold that the appeal is liable to be dismissed for non prosecution. In this regard, we place reliance upon the following case laws:-

1. CIT vs. Multiplan India Ltd., 38 ITD 320 (Del)
2. Estate of Late Tukoji Rao Holkar vs. CWT, 223 ITR 480 (M.P.)
3. New Diwan Oil Mills vs. CIT (2008), 296 ITR 495 (P& H)
4. CIT vs. B. N. Bhattachargee and Another, 118 ITR 461(SC)

3. Respectfully following the view taken in the cases cited (supra), we dismiss the appeal filed by the assessee for non prosecution. The assessee may, however, get it revived by showing sufficient cause for non-appearance.

4. In the result, appeal of the assessee stands dismissed.

Order pronounced in the open Court on 22/02/2019.

Sd/-
[T. S. KAPOOR]
ACCOUNTANT MEMBER

Sd/-
[A. D. JAIN]
VICE PRESIDENT

DATED:22nd February, 2019

JJ:1202

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

By order

Assistant Registrar