

**आयकर अपीलीय अधिकरण, सुरत न्यायपीठ, सुरत**

**IN THE INCOME TAX APPELLATE TRIBUNAL  
SURAT BENCH, SURAT**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER AND  
SHRI O.P.MEENA, ACCOUNTANT MEMBER**

**ITA No.751/Ahd/2017/SRT  
Assessment Year: 2010-11**

(Appellant) Shri Narmada Architectural Systems Ltd., 95/01, Opp.Apnagar Society, Bholav, Bharuch – 392 001.	<b>बना म्/ Vs.</b>	(Revenue ) The Assistant Commissioner of Income Tax, Bharuch Circle, Bharuch.
<b>P.A.N: AAGCS 6258 P</b>		

Appellant by	None.
Respondent by	Shri B.P.K.Panda – Sr.DR
Date of Hearing:	20.02.2019
Date of Pronouncement:	20.02.2019

**आदेश / ORDER**

**PER KUL BHARAT, J.M:**

1. This appeal by the assessee is directed against the order of Ld.Commissioner of Income Tax (Appeals)-3, Vadodara [in short “the CIT(A)] dated 28.12.2016 pertaining to assessment year 2010-11.
2. During hearing of this appeal, nobody is present for the assessee, whereas the Ld.Sr Departmental Representative is present for the Revenue.

3. The hearing of appeal was fixed on 20.02.2019, but none appeared on behalf of the assessee nor was any application for adjournment received from the assessee at the time of the hearing. It seems that the assessee is not interested to pursue the appeal, therefore, it cannot be kept pending for adjudication for indefinite period. It was the duty of the assessee to make necessary arrangements for effective representation on the appointed date. Mere filing of appeal is not enough rather it requires effective persuasion also. In view of these facts, we are of the view that the appeals of the assessee are liable for dismissal in the light of judicial pronouncements by Hon`ble Supreme Court in the case of CIT v. B. N. Bhattacharjee & Others 118 ITR 461(SC), wherein their Lordship have held that “The appeal does not mean merely filing of the appeal but effectively pursuing it.” Further, the Hon`ble Madhya Pradesh High Court in the case of Estate of late Tukojirao Holkar v. CWT, 223 ITR 480 (M.P.) while dismissing the reference made at the instance of the assessee in default their lordship observe as that **“If the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the**

**reference.**” Further, in the case of CIT v. Multiplan India Ltd., 38 ITD 320 (Del), there was no communication or information as to why the revenue chose to remain absent on date, hence, on the basis of inherent powers, the Tribunal treated the appeal; filed by the revenue; as unadmitted in view of the provisions of Rule 19 of the Income Tax Appellate Tribunal Rules, 1963.

4. In the result, the appeal of the assessee is dismissed for non-prosecution.

*Order was pronounced in the open court on 20.02.2019.*

**Sd/-**

(O.P.MEENA)

ACCOUNTANT MEMBER

**Sd/-**

(KUL BHARAT)

JUDICIALMEMBER

Surat; दिनांक Dated : 20/02/2019 / S.Gangadhara Rao/SPS

Copy to: Assessee/AO/Pr. CIT/ CIT (A)/ITAT (DR)/Guard file.

**By order**

/ / **TRUE COPY** / /

**Assistant Registrar, Surat**