

IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH, COCHIN
BEFORE S/SHRI CHANDRA POOJARI, AM & GEORGE GEORGE K., JM

I.T.A. No. 242/Coch/2018
Assessment Year : 2000-01

Shri Rajesh C., L/hr of Late Shri K. Chenthamarakshan, Puliyanckavu Kalam, Vandithavalam, Pattanchery, Palakkad-678 534. [PAN: AESPC 3102K]	Vs.	Income Tax Officer, Ward-1, Palakkad
(Assessee-Appellant)		(Revenue-Respondent)

I.T.A. No. 243/Coch/2018
Assessment Year : 2000-01

Shri Ramesh R., L/hr of Late Shri K. Ravindranathan, Choyikad Kalam, Vandithavalam, Pattanchery, Palakkad-678 534. [PAN: AGEPR 0674H]	Vs.	Income Tax Officer, Ward-1, Palakkad
(Assessee-Appellant)		(Revenue-Respondent)

I.T.A. No. 244/Coch/2018
Assessment Year : 2000-01

Smt. Shamila P.C. Wife of Shri B.P. Sherafuddin, Prop. Gazala Inn, Head Post Office Road, Palakkad-678 001. [PAN: ALYPS 5905R]	Vs.	Income Tax Officer, Ward-1, Palakkad
(Assessee-Appellant)		(Revenue-Respondent)

I.T.A. No. 245/Coch/2018
Assessment Year : 2000-01

Shri B.P. Sherafuddin, Prop. Gazala Inn, Head Post Office Road, Palakkad-678 001. [PAN: AJJPS 8612C]	Vs.	Income Tax Officer, Ward-1, Palakkad
(Assessee-Appellant)		(Revenue-Respondent)

I.T.A. No. 246/Coch/2018
Assessment Year : 2000-01

Shri K.V. Mohammed, Kadavil Valappil House, Chengaramkulam, Malappuram. [PAN: AEMPM 4290G]	Vs.	The Assistant Commissioner of Income-tax, Circle-1, Tirur.
(Assessee-Appellant)		(Revenue-Respondent)

Assessee by	None.
Revenue by	Smt. A.S. Bindhu, Sr. DR

Date of hearing	10/12/2018
Date of pronouncement	10/12/2018

ORDER

Per CHANDRA POOJARI, AM:

These appeals filed by different assessees are directed against separate orders of the CIT(A), Thrissur and Kozhikode and pertain to the assessment years 2000-01.

2. At the time of hearing of the appeals, none appeared on behalf of the assesseees though the intimation was given to the assesseees. There are not even adjournment petitions received from the assesseees. In the circumstances, it appears that the assesseees are not interested in pursuing the appeals, and no useful purpose would be served by adjourning the hearing. Considering these facts and keeping in mind the provisions of Rule 19(2) of the ITAT Rules, as were considered in the case of Multiplan India, reported in 38 ITD 320 (Del) and in view of the decision of the Madhya Pradesh High Court in the case of Estate of Late Tukoji Rao Holkar, reported in 223 ITR 480, we dismiss the appeals in limine. However, the assesseees are at liberty to give explanation with regard to their non-appearance before the Tribunal on the date of hearing before the Tribunal by filing Miscellaneous Applications as per the ITAT Rules and if the Bench is so satisfied, the appeals of the assesseees can be recalled for hearing on merit

3. In the result, the appeals of the assesseees are dismissed.

Order pronounced in the open Court on this 10th December, 2018.

sd/-
(GEORGE GEORGE K.)
JUDICIAL MEMBER

sd/-
(CHANDRA POOJARI)
ACCOUNTANT MEMBER

Place: Kochi
Dated: 10th December, 2018
GJ

Copy to:

1. Shri Rajesh C., L/hr of Late Shri K. Chenthamarakshan, Puliyankkavu Kalam, Vandithavalam, Pattanchery, Palakkad-678 534.
2. Shri Ramesh R., L/hr of Late Shri K. Ravindranathan, Choyikad Kalam, Vandithavalam, Pattanchery, Palakkad-678 534.
3. Smt. Shamila P.C. Wife of Shri B.P. Sherafuddin, Prop. Gazala Inn, Head Post Office Road, Palakkad-678 001.
4. Shri B.P. Sherafuddin, Prop. Gazala Inn, Head Post Office Road, Palakkad-678 001.
5. Shri K.V. Mohammed, Kadavil Valappil House, Chengaramkulam, Malappuram.
6. The Assistant Commissioner of Income-tax, Circle-1, Tirur.
7. The Income Tax Officer, Ward-1, Palakkad.
8. The Commissioner of Income-tax(Appeals), Thrissur.
9. The Pr. Commissioner of Income-tax, Thrissur.
10. The Commissioner of Income-tax(Appeals), Kozhikode.
11. The Pr. Commissioner of Income-tax, Kozhikode.
12. D.R., I.T.A.T., Cochin Bench, Cochin.
13. Guard File.

By Order

(ASSISTANT REGISTRAR)
I.T.A.T., Cochin