

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, AHMEDABAD**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER &
SHRI MAHAVIR PRASAD, JUDICIAL MEMBER**

I.T.A. No.2433/Ahd/2014
(Assessment Year : 2006-07)

Ashokkumar Kamalasingh Sharma, 85, Shreenath Transportnagar, Opp. Bharat Petrol Pump, Ring Road Aslali Highway, Aslali, Ahmedabad - 382427	Vs.	ITO, Ward – 9(4), Ahmedabad.
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[PAN No. APBPS 0694 A]

(Appellant)

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(Respondent)

Appellant by :	--None--
Respondent by :	Ms. Aparna M. Agarwal, CIT-D.R.

Date of Hearing	26/02/2019
Date of Pronouncement	28/02/2019

ORDER

PER SHRI MAHAVIR PRASAD – JUDICIAL MEMBER:

The instant appeal filed by the assessee is against the order dated 21.03.2014 passed by the Commissioner of Income Tax, Ahmedabad-IV, Ahmedabad arising out of the assessment order dated 04.11.2011 passed by the ITO, Ward-9(4), Ahmedabad under section 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred as to “The Act”) for the Assessment Year 2006-07.

2. The notice of hearing was sent to the assessee by Registered Post as per the address given in Column No.10 of Form No. 36. However, at the time of hearing neither anybody appeared on behalf of the assessee nor any application for adjournment was filed. From this, it is reasonable to infer that the assessee is not serious to pursue its case. Hon’ble Supreme Court in the case of CIT-vs-B.N. Bhattachargee and Another, 118 ITR

461(SC) observed that preferring an appeal means effectively pursuing it. Hon'ble M.P. High Court in the case of Estate of Late Tukojirao Holkar-vs-CWT, 223 ITR 480(M.P.) dismissed the reference filed by the assessee for not taking necessary steps. Similar view is taken by I.T.A.T., Delhi Bench in the case of Multiplan India Ltd., 38 ITD 320. Considering the above, it appears that the assessee is not interested in prosecuting its appeal. We, therefore, are inclined to dismiss the appeal filed by the assessee for non-prosecution. However, the assessee is at liberty to apply for the recall of the order within the prescribed time after furnishing the suitable reasons for non-appearance. Hence the appeal filed by the assessee is dismissed.

3. In the result, appeal filed by the assessee is dismissed.

This Order pronounced in Open Court on

28/02/2019

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER
Ahmedabad; Dated 28/02/2019

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त(अपील) / The CIT(A).
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद/ ITAT, Ahmedabad