

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ - अहमदाबाद ।

IN THE INCOME TAX APPELLATE TRIBUNAL  
AHMEDABAD – BENCH ‘D’

BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER  
AND  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

आयकर अपील सं./ ITA No. 2475/Ahd/2017

निर्धारण वर्ष/Assessment Year: 2013-14

M/s.Croissance Trading P.Ltd., 426, 4 <sup>th</sup> Floor Super Mall, C.G. Road Navrangpura Ahmedabad 380 006. PAN : AADCC 3111 A	Vs	ITO, Ward-1(1)(3) Ahmedabad.
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<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>
Assessee by :		None
Revenue by :		Aoitya Shukla, Sr.DR

सुनवाई की तारीख/Date of Hearing : 08/03/2019

घोषणा की तारीख /Date of Pronouncement : 11/03/2019

### ORDER

PER RAJPAL YADAV, JUDICIAL MEMBER : Assessee is in appeal before the Tribunal against order of the Id.CIT(A)-1, Ahmedabad dated 11.9.2017 passed for the Asstt.Year 2013-14.

2. None appeared on behalf of the assessee. Notice of hearing was sent to the assessee by regd. AD post at the address mentioned in Form No.36. However, the same was returned by the postal authority with remark “now known”. The assessee has not intimated to the Registry about any change of address. Assessee has not filed any adjournment application nor intimated reasons for its non-appearance on the date of hearing. It is also noticed that the appeal of the assessee before the Id.CIT(A) was also dismissed due to delay in filing appeal by more than

one year. In view of this fact, it is presumed that the assessee is not serious about prosecuting its appeal, therefore, appeal of the assessee is dismissed for want of prosecution following decision of the ITAT, Delhi Bench in CIT Vs. Multiplan India Pvt. Ltd., 38 ITD 320 (Delhi).

3. In the result, appeal of the assessee is dismissed.

**Pronounced in the Open Court on 11<sup>th</sup> March, 2019.**

**Sd/-  
(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER**

**Sd/-  
(RAJPAL YADAV)  
JUDICIAL MEMBER**