

आयकर अपील अाधिकरण, अहमदाबाद ँयायपीठ  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
'SMC' BENCH, AHMEDABAD

BEFORE SHRI RAJPAL YADAV, JUDICIAL MEMBER

And

WASEEM AHMED, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.2626/AHD/2017

अाधरण वष/Asstt. Year: 2013-2014

Maruti Nutritious Food Ltd., 3 <sup>rd</sup> Floor, Maruti House, Opp. Sales India, Opp. Ashram Road, Ahmedabad  PAN: AACCM7574N	Vs.	ITO, Ward-2(1)(4), Ahmedabad.
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(Applicant)		(Respondent)
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Assessee by :	None
Revenue by :	Shri T.C. Meena, Sr.DR

सुनवाई का ताराख/Date of Hearing : 27/03/2019

घोषणा का ताराख /Date of Pronouncement: 28/03/2019

**आदेश/O R D E R**

**PER WASEEM AHMED, ACCOUNTANT MEMBER:**

The captioned appeal has been filed at the instance of the Assessee against the order of the Commissioner of Income Tax (Appeals)- 2, Ahmedabad [Ld.CIT(A) in short] vide appeal no.CIT(A)-2/159/Wd.2(1)(4)/2016-17, dated 28/09/2017 arising in the matter of assessment order passed under s.143(3) of the Income Tax Act, 1961 (here-in-after referred to as "the Act") dated 21/03/2016 relevant to Assessment Year (AY) 2013-14.

2. None appeared on behalf of the assessee. Notice of hearing was sent to the assessee by regd. AD post. The same was served as the AD slip has been returned by the postal authority and placed on record. The assessee has neither filed any adjournment application nor intimated about reasons for its non-appearance on the date of hearing. In the aforementioned peculiar facts and circumstances of the case and the absence of any representation on behalf of the assessee, it can be safely presumed that the assessee is not serious in pursuing the appeal filed. Accordingly, the only alternative left is to dismiss the appeal of the assessee *in limine*. Support is drawn from the order of the Tribunals in Commissioner of Income Tax vs. Multi Plan India (P) Ltd.; 38 ITD 320 (Del) and Estate of Late Tukoji Rao Holka vs. CWT: 223 ITR480 (M.P.).

3. Before parting, it is appropriate to add that in case the assessee can show that there was a reasonable cause for non-representation on the date of hearing, it would be at liberty if so advised to pray for a recall of this order.

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

**Order pronounced in the Court on 29/03/2019 at Ahmedabad.**

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

**-Sd-  
(WASEEM AHMED)  
ACCOUNTANT MEMBER**

Ahmedabad; Dated 29/03/2019  
*manish*

(True Copy

**आदेश क० त० प्रतः / 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. त्रिभागीय प्रजाधि, आयकर अपीलप्र अ०धकरण / DR, ITAT,
6. गार्डफाईल / Guard file.

आदेशानुसार/BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt.Registrar)  
आयकर अपीलप्र अ०धकरण, अहमदाबाद / ITAT, Ahmedabad