

**IN THE INCOME TAX APPELLATE TRIBUNAL  
LUCKNOW BENCH 'A', LUCKNOW**

**BEFORE SHRI A. D. JAIN, VICE PRESIDENT AND  
SHRI T. S. KAPOOR, ACCOUNTANT MEMBER**

ITA No.363/Lkw/2018  
Assessment Year:2012-13

Shri Atul Kumar Goswami, Prop. Hytech Industries, No. 548, 4 <sup>th</sup> Phase Peenya Industrial Area, Peenya Nagar, 14 <sup>th</sup> Cross Bus Stop, Bangalore. (Appellant)	Vs.	A.C.I.T., Range-5, Kanpur.  (Respondent)
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Appellant by	None
Respondent by	Smt. Alka Singh (D.R.)
Date of hearing	23/04/2019
Date of pronouncement	23/04/2019

**ORDER**

**PER T. S. KAPOOR, A.M.**

This is an appeal filed by the assessee against the order of learned CIT(A)-1, Kanpur dated 05/01/2018 pertaining to assessment year 2012-2013.

2. At the threshold we noted that when this appeal was called for hearing, neither anybody appeared on behalf of the assessee nor adjournment application was filed. We find that proper notice of hearing has already been sent to the assessee. Under these circumstances, in our considered opinion, it appears that the assessee is not interested in prosecuting the appeal. As such we hold that this appeal is liable to be

dismissed for non prosecution. In this regard we place reliance upon the following case laws:

1. *CIT vs. Multiplan India Ltd. 38 ITD 320 (Del)*
2. *Estate of Late Tukoji Rao Holkar vs. CWT 223 ITR 480 (M.P.)*
3. *New Diwan Oil Mills vs. CIT (2008) 296 ITR 495 (P& H)*
4. *CIT vs. B. N. Bhattachargee And Another 118 ITR 461(SC).*

3. Respectfully following the view taken in the cases cited (supra), we dismiss this appeal filed by the assessee for non prosecution. However, the assessee is at liberty to move application u/s 254 of the Act in case the assessee so desires.

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

(Order pronounced in the open court on 23/04/2019)

**Sd/.**  
**( A. D. JAIN )**  
**Vice President**

**Sd/.**  
**( T. S. KAPOOR )**  
**Accountant Member**

Dated:23/04/2019

\*Singh

**Copy of the order forwarded to :**

1. The Appellant
2. The Respondent.
3. Concerned CIT
4. The CIT(A)
5. D.R., I.T.A.T., Lucknow

Assistant Registrar