

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ 'D' अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
"D" BENCH, AHMEDABAD

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

आयकर अपील सं./I.T.A. No. 2059/Ahd/2016

(निर्धारण वर्ष / Assessment Year : 2012-13)

Sunlight Extrusion Pvt. Ltd. Plot No. 501 & 502, G.I.D.C. Estate, Waghodia, Baroda 391760	बनाम/ Vs.	Asst. Commissioner of Income Tax, Circle 2(1)(1), Vadodara
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAGCS4062B		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से / Appellant by :	None
प्रत्यर्थी की ओर से /Respondent by :	Shri Vinod Tanwani, Sr.DR

सुनवाई की तारीख / Date of Hearing	26/04/2019
घोषणा की तारीख /Date of Pronouncement	30/04/2019

आदेश/ORDER

PER PRADIP KUMAR KEDIA - AM:

The captioned appeal has been filed at the instance of the assessee against the order of the Commissioner of Income Tax (Appeals)-2, Vadodara ('CIT(A)' in short), dated 30.03.2016 arising in the penalty order dated 28.01.2015 passed by the Assessing Officer (AO) under S. 143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2012-13.

2. At the time of hearing, none appeared on behalf of the appellant- assessee. Case file reveals that the Registry has already sent an RPAD notice dated 11.03.2019 to assessee. None appeared for assessee on

earlier occasion also without any intimation. In the aforementioned peculiar facts and circumstances of the case, in the absence of any representation on behalf of the assessee or petition seeking time, it can be 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 Tukojirao Holkar vs. CWT*: 223 ITR 480 (M.P.).

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

4. In the result, appeal of the Assessee is dismissed in *limine*.

This Order pronounced in Open Court on 30/04/2019

Sd/-
(RAJPAL YADAV)
JUDICIAL MEMBER
Ahmedabad: Dated 30/04/2019

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

True Copy

S. K. SINHA

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद /
DR, ITAT, Ahmedabad
6. गार्ड फाइल / Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण, अहमदाबाद ।