

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

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER &  
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

ITA No.1010/Ahd/2017  
(Assessment Year : 2012-13)

Shri Hasmukh Prabhulal Mehta, Vs. ITO,  
1, Kalgi Apartment, Tamboili's Ward-1(2)(2),  
no Khancho, Doshiwada Pole, Ahmedabad.  
Kalupur, Ahmedabad – 380 001.

[PAN No. ABDPM 3403 D]

(Appellant)

..

(Respondent)

Appellant by : --None--  
Respondent by : Ms. Nilam Das Gupta, Sr. D.R.

Date of Hearing 08/05/2019  
Date of Pronouncement 08/05/2019

**ORDER**

**PER Ms. MADHUMITA ROY - JM:**

The instant appeal filed by the assessee is against the order dated 21.02.2017 passed by the Commissioner of Income Tax (Appeals)-10, Ahmedabad under section 143(3) of the Income Tax Act, 1961 (in short 'the Act') arising out of the order dated 25.03.2015 passed by the Income Tax Officer, Ward – 1(2)(2), Ahmedabad for the Assessment Year 2012-13.

2. At the time of hearing none appeared on behalf of the assessee. Notice of hearing was sent to the assessee through RPAD post as per the address given in Column No.10 of Form No.36, but the same was returned by the postal authorities with the remark "Left" which is placed on record. The assessee has also not filed any application for adjournment of the case. Therefore, it is presumed that the assessee is not interested in pursuing with its appeal before the Tribunal, therefore, following order of the ITAT, Delhi

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Bench in the case of CIT Vs. Multiplan India Pvt. Ltd., 38 ITD 320 (Delhi), we dismiss the appeal of the assessee *in limine* for want of prosecution.

However the assessee is at liberty to file the application for recalling the order in future after explaining the reasons for the non appearance on the date of hearing if he is serious in pursuing the appeal.

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

|                                               |                   |
|-----------------------------------------------|-------------------|
| <b>This Order pronounced in Open Court on</b> | <b>08/05/2019</b> |
|-----------------------------------------------|-------------------|

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

Sd/-  
( Ms. MADHUMITA ROY )  
**JUDICIAL MEMBER**

Ahmedabad; Dated 08/05/2019

*Priti Yadav, Sr.PS*

**आदेश की प्रतिलिपि अग्रहित/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)-10, Ahmedabad.
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