

आयकर अपीलीय अधिकरण, इन्दौर न्यायपीठ, इन्दौर

**IN THE INCOME TAX APPELLATE TRIBUNAL  
INDORE BENCH, INDORE**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER  
AND  
SHRI MANISH BORAD, ACCOUNTANT MEMBER**

**ITA No.169/Ind/2019  
Assessment Year: 2014-15**

M/s. Dhanlaxmi Solvex Pvt. Ltd. 201, Bansi Plaza, 501, M.G. Road Indore (Appellant)	<b>बनाम/</b> Vs.	DCIT(TPO)-I Ahmedabad (Revenue )
P.A. No.AACCD3078J		

Appellant by	N O N E
Respondent by	Shri R.P. Mourya, D.R.
<b>Date of Hearing:</b>	<b>24.06.2019</b>
<b>Date of Pronouncement:</b>	<b>26.06.2019</b>

**आदेश / O R D E R**

**PER KUL BHARAT, J.M:**

This appeal is directed against the order of CIT(A)-I, Indore, dated 26.11.2018 for the assessment years 2014-15.

2. None appeared on behalf of the assessee when the matter was called out. Ld. Authorized Representative or his representative was

not present, when the matter was called out. Shri R.P. Mourya, Ld. D.R. was present for the revenue.

3. Registered notice of hearing for 24.06.2019, was sent to the assessee, at the address furnished by the assessee. Today i.e. on 24.06.2019, at the time of the hearing, the assessee was not present. It seems that the assessee is not interested to pursue its appeals, therefore, it cannot be kept pending adjudication for indefinite period. It was the duty of the assessee to make necessary arrangements for effective representation on the appointed date. Mere filing of appeal is not enough rather it requires effective persuasion also. In view of these facts, we are of the view that the appeals of the assessee are liable for dismissal. Our view is supported by the following judicial pronouncements:

- i) In the case of CIT v. B.N. Bhattachargee and another, reported in 118 ITR 461 (relevant pages 477 and 478) wherein their Lordships have held that:

“The appeal does not mean merely filing of the appeal but effectively pursuing it.”

- ii) In the case of Estate of late Tukojirao Holkar v. CWT, 223 ITR 480 (M.P.) while dismissing the reference made

at the instance of the assessee in default made following observation in their order:

*“If the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the reference.”*

- iii) In the case of CIT v. Multiplan India Ltd., 38 ITD 320 (Del), the appeal filed by the revenue before the Tribunal, which was fixed for hearing. But on the date of hearing, nobody represented the revenue/appellant nor any communication for adjournment was received. There was no communication or information as to why the revenue chose to remain absent on date. The Tribunal on the basis of inherent powers, treated the appeal filed by the revenue as unadmitted in view of the provisions of Rule 19 of the Appellate Tribunal Rules, 1963.

4. In the result, the appeal filed by the assessee is dismissed for non-prosecution.

This order has been pronounced in the open court on 26<sup>th</sup> June, 2019.

Sd/-  
(MANISH BORAD)  
ACCOUNTANT MEMBER

Sd/-  
(KUL BHARAT)  
JUDICIALMEMBER

Indore; दिनांक Dated : 26/06/2019  
VG/SPS

Copy to: Assessee/AO/Pr. CIT/ CIT (A)/ITAT (DR)/Guard  
file.

By order

**Assistant Registrar, Indore**