

आयकर अपीलिय अधिकरण, अहमदाबाद न्यायपीठ 'एस. एम. सी', अहमदाबाद ।
IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, AHMEDABAD

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER And
SHRI WASEEM AHMED, ACCOUNTANT MEMBER

1. आयकर अपील सं./I.T.A. No. 194/Ahd/2018
2. आयकर अपील सं./I.T.A. No. 195/Ahd/2018

(निर्धारण वर्ष / Assessment Years : 2011-12 & 2012-13 respectively)

Shri Narendrabhai G Patel (Prop. of N.G. Steel) Navapara Nr.Ambaji Temple Mehsana – 384 001	बनाम/ Vs.	The DCIT Central Circle-2(3) Ahmedabad
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : ABHPP 6414 D		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से/ Appellant by :	NONE
प्रत्यर्थी की ओर से/Respondent by :	Shri Anand Kumar, Sr.DR

सुनवाई की तारीख / Date of Hearing	26/08/2019
घोषणा की तारीख /Date of Pronouncement	26/08/2019

आदेश / ORDER

PER SHRI KUL BHARAT, JUDICIAL MEMBER :

The captioned appeals have been filed at the instance of the Assessee against the common order of the Learned Commissioner of Income Tax (Appeals)-2, Ahmedabad [CIT(A) in short] dated 27/11/2017 passed for Assessment Years (AYs) 2011-12 & 2012-13.

2. At the time of hearing, none appeared on behalf of the appellant- assessee. Notice of hearing was sent by Registered Post (AD on record - RG 17389995 9 IN) as per address furnished in Form No.36 to the assessee on 18/07/2019 fixing the date of hearing on 26/08/2019 which was returned by the Postal Authorities unserved with the remarks “left”. No other address for service of notice has been provided by the assessee. It was the bounden duty of the assessee to move revised appeal memo (Form No.36) in terms of Rule 9A of Income Tax (appellate tribunal) Rules 1963. The assessee has failed to do so. 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 appeals filed. Accordingly the only alternative left is to dismiss the appeals 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, both the appeals of the assessee are dismissed *in limine*.

Order pronounced in the Court on 26th August-2019 at Ahmedabad.

Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

Ahmedabad; Dated 26/ 08 /2019

टी.सी.नायर, व.नि.स./T.C. NAIR, Sr. PS

आदेश की प्रतिलिपि अग्रेषित/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)-12, Ahmedabad
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, अहमदाबाद / DR, ITAT, Ahmedabad
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

उप/सहायक पंजीकार (Dy./Asstt.Registrar)
आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad