



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

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

ITA No.281/ALLD/2018
Assessment Year: 2013-14

Shri Vishwnath Sakarpar, Bansi Siddharthnagar	v.	Income Tax Officer Siddharthnagar
TAN/PAN:AEVPV6197G		
(Appellant)		(Respondent)

Appellant by:	None
Respondent by:	Shri A. K. Singh, D.R.
Date of hearing:	21 11 2019
Date of pronouncement:	22 11 2019

ORDER

PER A. D. JAIN, V.P.:

This is assessee's appeal against the order of the Id. Pr. CIT, Faizabad, dated 29/3/2018, for assessment year 2013-14, passed under section 263 of the Income Tax Act, 1961.

2. This appeal was taken up for hearing on 21/11/2019, but none has appeared on behalf of the assessee, despite issuance of notice through RPAD, which has not returned unserved. Since the assessee did not appear despite having knowledge of the date of hearing, it appears that the assessee is not interested in prosecuting the appeal. As such, we hold that the 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 Tukojirao 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), the appeal filed by the assessee is dismissed for non-prosecution. The assessee may, however, get it revived by showing sufficient cause for non-appearance.

4. In the result, appeal of the assessee stands dismissed.

Order pronounced in the open Court on 22/11/2019.

Sd/-
[T. S. KAPOOR]
ACCOUNTANT MEMBER

Sd/-
[A. D. JAIN]
VICE PRESIDENT

DATED:22/11/2019

JJ:2111

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A)
4. CIT
5. DR

By order

Assistant Registrar