

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

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

I.T.A. No. 193/Ahd/2018
(Assessment Year: 2014-15)

Rotex Enterprises Pvt. Ltd. 1 st Floor, 5, Radhey Complex, 52/A Radha-krishna Park, Akota, Vadodara- 390020	Vs.	ITO Ward-2(1)(2), Vadodara
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[PAN No. AAD CR4 420 K]

(Appellant)

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(Respondent)

Appellant by :	None
Respondent by :	Shri N. K. Goel, Sr. D.R.

Date of Hearing	26.09.2019
Date of Pronouncement	29.11.2019

ORDER

PER Ms. MADHUMITA ROY - JM:

The instant appeal filed by the assessee is directed against the order dated 28.11.2017 passed by the Commissioner of Income Tax (Appeals) – 2, Vadodara under section 143(3) of the Income Tax Act, 1961 (hereinafter referred as to ‘the Act’) arising out of the order dated 08.12.2016 passed by the DCIT, Cricle-2(1)(2), Baroda for Assessment Year 2014-15.

2. At the time of the hearing of the instant appeal none appeared on behalf of the assessee, neither any adjournment was sought for, hence, it appears that the assessee is not interested to proceed with the matter. In this aspect, relying on the judgment passed by the Hon’ble Delhi High Court in

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the case of Multiplan India Ltd., 38 ITD 320. We are inclined to dismiss the appeal filed by the assessee for non-prosecution. This appeal is dismissed.

3. In the result, the assessee's appeal is dismissed.

This Order pronounced in Open Court on	29/11/2019
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Sd/-
(WASEEM AHMED)
ACCOUNTANT MEMBER

Ahmedabad; Dated 29/11/2019

TANMAY, Sr. PS

TRUE COPY

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

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार (Dy./Asstt. Registrar)

आयकर अपीलीय अधिकरण, अहमदाबाद / ITAT, Ahmedabad