

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**AHMEDABAD “SMC” BENCH**

**(BEFORE SHRI MAHAVIR PRASAD, JUDICIAL MEMBER  
& SHRI WASEEM AHMED, ACCOUNTANT MEMBER)**

**ITA. No: 1788/AHD/2017  
(Assessment Year: 2012-13)**

<b>B.D. Overseas and Fiscal Pvt. Ltd. A/1113, Siddhi Vinayak Tower-A 3(1)(1), B/H DCP Office, Off S.G. Highway, Sur. No. 212/2, Makarba, Ahmedabad-380051</b>	<b>V/S</b>	<b>Income Tax Officer, Circle-1(1)(2), Ahmedabad</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

**PAN: AABCB 3574G**

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

**(आदेश)/ORDER**

Date of hearing : 21 -10-2019  
Date of Pronouncement : 18 -11-2019

**PER MAHAVIR PRASAD, JUDICIAL MEMBER**

1. This appeal filed by the Assessee is directed against the order of the Ld. CIT(A)-8, Ahmedabad dated 17.10.2016 pertaining to A.Y. 2012-13.

2. On the date of hearing i.e. on 21-10-2019, none appeared on behalf of Assessee nor an adjournment application was filed on behalf of the Assessee though the notice fixing the date of hearing was served on Assessee, which indicates that the assessee is not interested in prosecuting the appeal, therefore, following the decision of ITAT Delhi Bench in the case of CIT Vs Multiplan India (Pvt.) Ltd., 38 ITD 320 (Del), we dismiss the appeal of the assessee in limine. The assessee shall however be at liberty to approach the Tribunal for recalling of this order, if prevented by sufficient cause for non-appearance on the date of hearing.
3. In the result, the appeal filed by the Assessee is dismissed.

Order pronounced in Open Court on 18 - 11 - 2019

Sd/-

**(WASEEM AHMED)**  
**ACCOUNTANT MEMBER True Copy**  
Ahmedabad: Dated 18 /11/2019

Sd/-

**(MAHAVIR PRASAD)**  
**JUDICIAL MEMBER**

Rajesh

Copy of the Order forwarded to:-

1. The Appellant.
2. The Respondent.
3. The CIT (Appeals) –
4. The CIT concerned.
5. The DR., ITAT, Ahmedabad.
6. Guard File.

By ORDER

Deputy/Asstt.Registrar  
ITAT,Ahmedabad