

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD òSMCö BENCH

**Before: Shri Mahavir Prasad, Judicial Member
And Shri Amarjit Singh, Accountant Member**

**ITA Nos. 1148 & 1149/Ahd/2017
Assessment Year 2011-12**

Smt. Gunvantiben Hasmukhlal Shah, E/80, AyojanNagar Society, Nr. Dr. Jivraj Mehta Hospital, Paldi, Ahmedabad-380007 PAN: ADZPS9983J (Appellant)	Vs	The ACIT, Range-5(1), Ahmedabad (Respondent)
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Revenue by: Shri N.K. Goyal, Sr. D.R.
Assessee by: None

Date of hearing : 03-12-2019
Date of pronouncement : 04-12-2019

आदेश/ORDER

PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-

These two appeals filed by assessee for A.Y. 2011-12, arise from order of the CIT(A)-5, Ahmedabad dated 16-01-2017, in proceedings under section 271E & 271D of the Income Tax Act, 1961; in short òthe Actö.

2. At the time of hearing, none appeared on behalf of the appellant-assessee. Last opportunity of hearing was given to the assessee fixing the date of hearing on 03/12/2019. Despite this, the assessee remained unrepresented. 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 safely 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 Tukoji Rao Holka vs. CWT: 223 ITR480 (M.P.).

3. Before parting, it is appropriate to add that in case the assessee is able to show that there was a reasonable cause for non-representation on the date of hearing, it would be at liberty if so advised to pray for a recall of this order.

4. In the result, both the appeals of the Assessee are dismissed.

Order pronounced in the open court on 04-12-2019

Sd/-
(MAHAVIR PRASAD)
JUDICIAL MEMBER
Ahmedabad : Dated 04/12/2019

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

आदेश क० त० प्रतः / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलालय आधिकरण,
अहमदाबाद