

आयकर अपीलीय अधिकरण,सुरत न्यायपीठ,सुरत
IN THE INCOME TAX APPELLATE TRIBUNAL
SURAT BENCH, SURAT

श्री सी.एम.गर्ग,न्यायिक सदस्य तथा श्री ओ.पी.मीना, लेखा सदस्य के समक्ष
BEFORE SHRI C.M.GARG, JUDICIAL MEMBER
AND SHRI O.P.MEENA, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A No.972/Ahd/2016

निर्धारणवर्ष/Assessment Year : 2008-09

Parsottam Naran Patel, Kadodara Char Rasta, Palsana, Surat-394327 PAN-ABGPP5709C	Vs.	JCIT , Range-6, Surat)
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से /Assessee by	None
राजस्व की ओर से /Revenue by	Shri B.P.K. Panda, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	09.01.2018
उद्घोषणाकीतारीख/Pronouncement on	11.01.2018

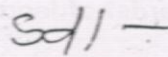
आदेश /ORDER

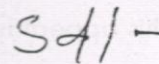
PER C. M. GARG, JUDICIAL MEMBER:

1. This appeal is filed by the assessee against the order of learned Commissioner of Income tax (Appeals)-1, Surat, dtd. 24.02.2016 for the assessment year 2008-09.
2. During hearing of this appeal, nobody is present for the assessee whereas the Ld. D.R. is present for the Revenue.
3. The hearing of appeal was fixed on 09.01.2018 but none appeared on behalf of the assessee nor was any application for adjournment received from the assessee at the time of the hearing. It seems that the assessee is not interested to pursue the appeal, therefore, it cannot be kept pending adjudication for indefinite period. It was the duty of the assessee to make necessary arrangements for effective

representation on the appointed date. Mere filing of appeal is not enough rather it requires effective persuasion also. In view of these facts, we are of the view that the appeals of the assessee are liable for dismissal in the light of judicial pronouncements by Hon`ble Supreme Court in the case of CIT v. B. N. Bhattacharjee & Others 118 ITR 461(SC), wherein their Lordship have held that "The appeal does not mean merely filing of the appeal but effectively pursuing it." Further, the Hon`ble Madhya Pradesh High Court in the case of Estate of late Tukojirao Holkar v. CWT, 223 ITR 480 (M.P.) while dismissing the reference made at the instance of the assessee in default their lordship observe as that "If the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the reference." Further, in the case of CIT v. Multiplan India Ltd., 38 ITD 320 (Del), there was no communication or information as to why the revenue chose to remain absent on date, hence, on the basis of inherent powers, the Tribunal treated the appeal; filed by the revenue; as unadmitted in view of the provisions of Rule 19 of the Income Tax Appellate Tribunal Rules, 1963.

4. In the result, the appeal of the assessee is dismissed for non-prosecution.
5. The order pronounced in the open Court on 11/01/2018.

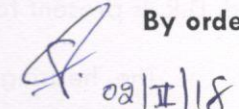

(O.P. MEENA)
(ACCOUNTANT MEMBER)


(C.M. GARG)
(JUDICIAL MEMBER)

सुरत/ Surat: दिनांक /Dated : 11/01/2018.

Copy sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order


08/11/18
Assistant Registrar, Surat
सहायक पंजीकार
आयकर अपीलीय अधिकरण
सुरत न्यायपीठ, सुरत.