

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD òSMCö BENCH

**Before: Shri Amarjit Singh, Accountant Member
And Ms. Madhumita Roy, Judicial Member**

**ITA No. 165/Ahd/2018
Assessment Year 2014-15**

Toshniwal Vinodkumar Shymalal-HUF, Plot No. 75 , Braj Township, Iscon Mega City, Bhavnagar-364002 PAN: AACHT0184Q (Appellant)	Vs	The ITO, Ward-1(5), Aayakar Bhavan, Bhavnagar (Respondent)
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**Revenue by: Shri N.K. Goyal, Sr. D.R.
Assessee by: None**

Date of hearing : 20-01-2020
Date of pronouncement : 23-01-2020

आदेश/ORDER

PER : AMARJIT SINGH, ACCOUNTANT MEMBER:-

The present appeal filed by the assessee is directed against the order passed by the CIT (A)-6, Ahmedabad on 01-12-2017. The appeal was listed for hearing firstly on 28-05-2019 again on 12-07-2019 and on 17-10-2019 thereafter on 20-01-2020. Notice of hearing was sent by RPAD. Neither the assessee nor anybody-else on his behalf has appearance on any of the aforesaid dates. The assessee has failed to substantiate the claim with

relevant evidences before the Id. CIT(A). Perusal of the order of CIT (A) shows that all the issues raised by the assessee and the submission made by him in support thereof have duly been considered by the CIT(A). No material has been placed before us to rebut the findings recorded by the CIT (A). In the absence of any material to rebut the reasoning given by the CIT (A) in support of the Conclusion reached by him, we have no alternative except to dismiss the appeal filed by the assessee. We order accordingly. The appeal filed by the assessee stands dismissed.

Order pronounced in the open court on 23-01-2020

Sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER
Ahmedabad : Dated 23/01/2020

Sd/-
(AMARJIT SINGH)
ACCOUNTANT MEMBER

आदेश क० त० ल० म अ० षत / 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 अपील अथ अधिकरण,
अहमदाबाद