

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

**BEFORE SHRI AMARJIT SINGH, ACCOUNTANT MEMBER &  
Ms. MADHUMITA ROY, JUDICIAL MEMBER**

ITA Nos. 1347&1348/Ahd/2018  
(Assessment Years: 2013-14 & 2014-15)

Mehul Mukeshkumar Kadiya  
3772/1/B, Ambliwalo Khancho,  
Nr. Ladusha Pir, Kadia Kui,  
Dariapur, Ahmedabad-380001

Vs. The DY. Commissioner of  
Income-Tax, Central Circle-  
1(1), 3<sup>rd</sup> Floor, Aayakar  
Bhavan Ashram Road,  
Ahmedabad-380009

[PAN No. BPU PK8 623 K]

(Appellant)

..

(Respondent)

Appellant by :

--None--

Respondent by :

Shri Lalit P. Jain, Sr. D.R.

Date of Hearing

17/02/2020

Date of Pronouncement

04/03/2020

ORDER

**PER Ms. MADHUMITA ROY - JM:**

These two instant appeals filed by the assessee are against separate orders dated 27.03.2018 & 26.03.2018 passed by the Commissioner of Income Tax (Appeals)-6, Ahmedabad arising out of the order dated 23.05.2016 passed by the DCIT, Central Circle 1(1), Ahmedabad under section 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred as to “the Act”) for the Assessment Years 2013-14 & 2014-15.

2. At the time of hearing of the instant appeal none appeared on behalf of the assessee neither any adjournment has been sought for. Apart from that we find that in three occasions the appellant did not appears before the Ld. CIT(A) on the date of hearing. In fact, twice the matter were adjourned by the Ld. CIT(A) since none

appeared on behalf of the assessee, neither any adjournment was sought for. In the third occasion a notice for hearing served upon the assessee was returned back with a postal endorsement 'left'. Having no other alternative, the Ld. CIT(A) disposed of the matter ex-parte. Thus, it practically appears that the assessee is not interested in pursuing the matter. Hence, we find it fit and proper to confirm the order passed by the Ld. CIT(A) impugned before us. We pass orders accordingly.

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

**This Order pronounced in Open Court on**

**04/03/2020**

Sd/-

( AMARJIT SINGH )

**ACCOUNTANT MEMBER**

Ahmedabad; Dated 04/03/2020

TANMAY, Sr.PS

**आदेश की प्रतिलिपि अद्येषित/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.

सत्यापित प्रति //True

आदेशानुसार/ BY ORDER,

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

आयकर अपीलीय अधिकरण, अहमदाबाद/ ITAT, Ahmedabad