

IN THE INCOME TAX APPELLATE TRIBUNAL "A"

(Virtual Court Hearing), BENCH KOLKATA

BEFORE SHRI A. T. VARKEY, JM & DR. A.L. SAINI, AM

आयकर अपीलसं./I.T.A No.1200/Kol/2019

(निर्धारण वर्ष / Assessment Year: 2014-15)

West Bengal State Electricity Transmission Co. Ltd.	Vs.	PCIT, Kolkata
Block-DJ, Sector-II, Salt Lake City, Kolkata – 700091.		
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAACW6952G		
(□ पीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Appellant by : None
Revenue by : Shri Ram Bilash Meena, D/R

सुनवाई की तारीख / Date of Hearing : 19/08/2020
घोषणा की तारीख/Date of Pronouncement : 16/09/2020

आदेश / O R D E R

Per Dr. A. L. Saini, AM:

The captioned appeal filed by the assessee is directed against the order dated 18.03.2019 passed by the Id. Principal Commissioner of Income Tax-1, Kolkata under section 263 of the Income Tax Act (the 'Act'), relating to assessment year 2014-15.

2. This appeal came for hearing today i.e. 19.08.2020. Notice of hearing of this appeal was sent to the assessee at the address given by the assessee in Form No.36. The said notice has not been returned unserved. Today i.e. on 19.08.2020 when the case was called for hearing, none appeared on behalf of the assessee nor

any request for adjournment was made. It means that assessee is not interested in prosecuting this appeal.

3. We have heard Id DR for the Revenue and perused the material available on record. We note that this matter has been fixed by this Tribunal on several times for hearings and notices of hearings have been served on the assessee but none appeared on behalf of the assessee. Since the assessee has challenged the action of Id. PCIT u/s 263 of the Act and we presume that Assessing Officer would have given effect of the order of Id. PCIT u/s 263 of the Act and Assessing Officer might have passed the order in pursuance of the direction given by the Id. PCIT u/s 263 of the Act and therefore, it seems to us that the assessee is not interested in pursuing the present appeal. Since the matter has been fixed for hearings on several time and there is no communication or information as to why the assessee chose to remain absent on the date of hearings. In order to adjudicate the issue on merits, the paper book and assistance of authorized representative of the assessee is required. However, as we noted earlier that the assessee is not showing any interest to prosecute this appeal, therefore we dismiss the appeal filed by the assessee.

4. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on this 16/09/2020.

Sd/-

(A. T. Varkey)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता/Kolkata;

Dated: 16/09/2020

RS

Sd/-

(A. L. Saini)

लेखासदस्य / ACCOUNTANT MEMBER

आदेश की प्रतिलिपि □ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- West Bengal State Electricity Transmission Co. Ltd.
2. प्रत्यर्थी / The Respondent.- PCIT, Kolkata
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कोलकाता** / DR, ITAT, Kolkata
6. गार्ड फाईल / Guard file.

//True Copy//

By Order

Assistant Registrar,
I.T.A.T, Kolkata Benches,
Kolkata.