

IN THE INCOME TAX APPELLATE TRIBUNAL
GAUHATI 'E' COURT, ATKOLKATA

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

आयकरअपीलसं./ITA No.165/Gau/2019

(निर्धारणवर्ष / Assessment Year:2015-16)

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|--|------------|------------------------------|
| Eastern Cargo Movers | Vs. | The PCIT-II, Guwahati |
| C/o Rajratan & Co., G K Tower, A T Road, Bharalumukh, Guwahati- 781009, Assam. | | |
| स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AADFE5287A | | |
| (Appellant) | .. | (Respondent) |

Appellant by :None

Respondent by :Shri Amitava Sen, JCIT

सुनवाईकीतारीख/ Date of Hearing : 08/09/2020

घोषणाकीतारीख/Date of Pronouncement : 08/09/2020

आदेश / O R D E R

Per Dr. A. L. Saini:

The captioned appeal filed by the assessee, pertaining to assessment year 2015-16, is directed against the order passed by the Principal Commissioner of Income Tax -2, (PCIT) Guwahati, under section 263 of the Income Tax Act, 1961 (in short the 'Act'), dated 27.03.2019.

2. The grounds of appeal raised by the assessee are as follows:

"1. For that the ld. Commissioner of Income Tax, Guwahati-II was not justified in passing order u/s 263, thereby setting aside the order u/s 143(3), dated 14/03/2017, passed by the ld. Income Tax Officer Ward-3(5), Guwahati, for assessment year 2015-16.

2. For that the appellant craves permission to take up additional ground and or grounds at the time of hearing of the appeal."

3.This appeal came for hearing today i.e. 08.09.2020. 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 08.09.2020when 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.

4. We have heard ld 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 ld. PCIT u/s 263 of the Act and we presume that Assessing Officer would have given effect of the order of ld. PCIT u/s 263 of the Act and Assessing Officer might have passed the order in pursuance of the direction given by the ld. 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.

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

Order pronounced in the Court on 08.09.2020

Sd/-
(A.T. VARKEY)
न्यायिकसदस्य / JUDICIAL MEMBER

Sd/-
(A.L. SAINI)
लेखासदस्य / ACCOUNTANT MEMBER

दिनांक/ Date: /09/2020

RS

Copy of the order forwarded to:

1. Eastern Cargo Movers
2. The PCIT-II, Guwahati
3. C.I.T(A)-
4. C.I.T.- Guwahati.
5. CIT(DR), GauhatiBench, Guwahati.
6. Guard File.

True copy

By Order

Senior Private Secretary / DDO/ H.O.O
ITAT, Gauhati Bench