

आयकर अपीलीय अधिकरण, इंदौर न्यायपीठ, इंदौर  
**IN THE INCOME TAX APPELLATE TRIBUNAL,**  
**INDORE BENCH, INDORE**  
**BEFORE HON'BLE KUL BHARAT, JUDICIAL MEMBER**  
**AND HON'BLE MANISH BORAD, ACCOUNTANT**  
**MEMBER**

ITA.No.31/Ind/2019  
Assessment Year 2014-15

Shri Hussainullah Hafiz,  
Baudpura,  
Burhanpur  
PAN : ABBPH9671C

: Appellant

V/s  
ITO  
Burhanpur

: Revenue

Assessee by	None
Revenue by	Shri S.S. Mantri, CIT
Date of Hearing	21.12.2020
Date of Pronouncement	28.12.2020

**ORDER**

**PER MANISH BORAD, A.M**

This appeal is filed by the assessee against the order of Id. CIT(A)-II, Indore, dated 01.11.2018 on the grounds as detailed in the grounds of appeal. During the course of hearing of this appeal, nobody is present for the assessee whereas Shri S.S. Mantri, CIT is present for the Revenue.

2. The appeal was filed by the assessee on 18.01.2019 as is evident from order sheet entry of even date. The appeal was fixed for hearing on 19.10.2020 but no one was present, therefore, in order to provide one more opportunity, the case was adjourned to 21.12.2020 i.e. today. Notice for hearing on 21.12.2020 was issued, which was duly served on the assessee as is evident from the AD on record. But again, no one is present on the date of hearing. It seems that the assessee is not interested to pursue his appeal, therefore, it cannot be kept pending for 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 appeal of the assessee is liable for dismissal. Our view is supported by the following judicial pronouncements:

- i) In the case of CIT v. B.N. Bhattachargee and another, reported in 118 ITR 461 (relevant pages 477 and 478) wherein their Lordships have held that:  
“The appeal does not mean merely filing of the appeal but effectively pursuing it.”
- ii) In the case of Estate of late TukojiraoHolkar v. CWT, 223 ITR 480 (M.P.) while dismissing the reference made at the instance of the assessee in default made following observation in their order:  
*“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.”*

- iii) *In the case of CIT v. Multiplan India Ltd., 38 ITD 320 (Del), the appeal filed by the revenue before the Tribunal, which was fixed for hearing. But on the date of hearing, nobody represented the revenue/appellant nor any communication for adjournment was received. There was no communication or information as to why the revenue chose to remain absent on date. The Tribunal on the basis of inherent powers, treated the appeal filed by the revenue as unadmitted in view of the provisions of Rule 19 of the Appellate Tribunal Rules, 1963.*

3. In the result, the appeal filed by the assessee is dismissed for non-prosecution.

Order was pronounced in the open court on 28.12.2020.

Sd/-

Sd/-

( KUL BHARAT)

(MANISH BORAD)

JUDICIAL MEMBER

ACCOUNTANT MEMBER

दिनांक /Dated : 28 December, 2020

/Dev

Copy to: The Appellant/Respondent/CIT concerned/CIT(A) concerned/ DR, ITAT, Indore/Guard file.

By Order,  
Asstt.Registrar, I.T.A.T., Indore