

आयकर अपीलीय अधिकरण 'ए' न्यायपीठ चेन्नई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI

माननीय श्री महावीर सिंह, उपाध्यक्ष एवं
माननीय श्री मनोज कुमार अग्रवाल, लेखा सदस्य के समक्ष।
BEFORE HON'BLE SHRI MAHAVIR SINGH, VICE PRESIDENT AND
HON'BLE SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ ITA No.3184/Chny/2019
(निर्धारण वर्ष / Assessment Year: 2007-08)

Dr. Meka Papa Rao 20, Madhuli, 2 nd Floor, 4, Dr. Annie Besant Road, Worli, Mumbai – 400 018.	बनाम/ Vs.	ACIT Business Circle – XII, Chennai.
स्थायी लेखा सं./जीआइ आर सं./PAN/GIR No. AGGPR-6208-M		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

अपीलार्थी की ओरसे/ Appellant by	:	None
प्रत्यर्थी की ओरसे/ Respondent by	:	Shri ARV Sreenivasan (Addl. CIT) – Ld. DR

सुनवाई की तारीख/ Date of Hearing	:	06-04-2022
घोषणा की तारीख / Date of Pronouncement	:	06-04-2022

आदेश / ORDER

Manoj Kumar Aggarwal (Accountant Member)

1. At the time of hearing, none appeared for the assessee. The perusal of order sheet entries would reveal that none is appearing for the assessee since past many occasions. The Ld. Sr. DR pleaded for dismissal of the appeal.
2. The perusal of record would show that the assessee was assessed u/s 143(3) on 29.12.2009 wherein the returned income of Rs.28.51 Lacs

was determined at Rs.48.83 Lacs. The assessee preferred further appeal before first appellate authority wherein the assessee did not appear and accordingly the assessment was confirmed vide order dated 31.08.2018. The Tribunal, in second appeal vide ITA No.3044/Chny/2018 order dated 11.03.2019, restored the appeal to the file of first appellate authority subject to cost of Rs.2000/-. However, in the set-aside proceedings, the assessment has been confirmed since the assessee again failed to provide any material evidence to counter the conclusion of Ld. AO that there was diversion of income to sister concern. No satisfactory details were furnished. Accordingly, the appeal was dismissed against which the assessee is in further appeal before us.

3. Before us, none has appeared for assessee not only on this occasion but also since past several occasions as noted in the order sheet entries. Under these circumstances, we have no option but to dismiss the appeal.

4. The appeal stands dismissed.

Order pronounced on 06th April, 2022.

Sd/-
(MAHAVIR SINGH)
उपाध्यक्ष / VICE PRESIDENT

Sd/-
(MANOJ KUMAR AGGARWAL)
लेखा सदस्य / ACCOUNTANT MEMBER

चेन्नई / Chennai; दिनांक / Dated : 06-04-2022
JPV

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A)
4. आयकर आयुक्त/CIT
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF