

आयकर अपीलीय अधिकरण, अहमदाबाद न्यायपीठ  
**IN THE INCOME TAX APPELLATE TRIBUNAL,  
" A " BENCH, AHMEDABAD**

**BEFORE WASEEM AHMED, ACCOUNTANT MEMBER  
And  
Ms MADHUMITA ROY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.1027/AHD/2018  
निर्धारण वर्ष/Asstt. Year: 2014-15

Kanubhai Ramjibhai Makwana, Prop. K.R. Makwana, Ground Floor, Rangoli Complex Bhalej Road, Anand-388001.  <b>PAN: ACYPM8211D</b>	Vs.	Income Tax Officer, Ward-3, Anand.
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<b>(Applicant)</b>		<b>(Respondent)</b>
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Assessee by :	None
Revenue by :	Shri Deelip Kumar, Sr .D.R

सुनवाई की तारीख / **Date of Hearing** : **14/06/2022**  
घोषणा की तारीख / **Date of Pronouncement**: **15/06/2022**

**आदेश / O R D E R**

**PER MADHUMITA ROY, JUDICIAL MEMBER:**

The instant appeal filed by the assessee is directed against the order dated 29.01.2018 passed by the Learned Commissioner of Income Tax(Appeals)-4, Vadodara, arising out of the order dated 30.12.2016 passed by the ITO, Ward-3, Anand under section 143(3) of the Income Tax Act, 1961(hereinafter referred to as "the act") for Assessment Year 2014-15.

2. None appeared on behalf of the assessee at the time of call, neither any adjournment has been sought for. On the other hand on number of occasions the matter was fixed for hearing but it appears from the record available before us that no one appeared on behalf of the assessee to represent the case before the tribunal. Hence, having no other alternative, we have proposed to decide the appeal on the basis of record available before us.

3. The Ld.D.R, however relied upon the order passed by the authorities below.

4. We have gone through the order passed by the authorities below in respect of the grounds raised by the assessee. We do not find any infirmity in the same. However, in the absence of any contrary submission made by the assessee we have no alternative but to upheld the order passed by the authorities below. The assessee is appeal is, therefore, found to be devoid of any merit and thus dismissed.

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

**Order pronounced in the Court on 15/06/2022 at Ahmedabad.**

**Sd/-**  
**(WASEEM AHMED)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(MADHUMITA ROY)**  
**JUDICIAL MEMBER**

Ahmedabad; Dated **(True Copy)**  
15/06/2022  
*Manish*