

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.22/AHD/2016
निर्धारण वर्ष/Asstt. Year: 2010-11

Shri Shrenik Kiritlal Sheth, Prop. Rajendra Mobile Point, 10, Oxford tower, Gurukul road, Ahmedabad-380052. PAN: ATBPS9714R	Vs.	D.C.I.T., Circle-3(1)(1), Ahmedabad.
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(Applicant)		(Respondent)
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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/ORDER

PER MADHUMITA ROY, JUDICIAL MEMBER:

The instant appeal filed by the assessee is directed against the order dated 03.11.2015 passed by the Learned Commissioner of Income Tax(Appeals)-9, Ahmedabad, arising out of the order dated 25.03.2013 passed by the ITO, Ward-6(2) under section 143(3) of the Income Tax Act, 1961(hereinafter referred to as "the act") for Assessment Year 2010-11.

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