

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "B" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member
And Shri Narendra Prasad Sinha, Accountant Member**

**ITA No. 528/Ahd/2019
Assessment Year 2014-15**

M/s. P. Praful & Co. Agency (India) Private Limited, 508, Narayan Chamber Ashram Road, Ahmedabad PAN: AAFPC5596C (Appellant)	Vs	The PR.CIT-3, Ahmedabad (Respondent)
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Assessee Represented: None
Revenue Represented: Shri Aarsi Prasad, CIT-DR

Date of hearing : 10-07-2024
Date of pronouncement : 07-08-2024

आदेश/ORDER

PER : T.R. SENTHIL KUMAR, JUDICIAL MEMBER:-

This appeal is filed by the Assessee as against the Revision order dated 14.03.2019 passed by the Principal Commissioner of Income Tax-3, Ahmedabad, arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2014-15.

2. The Grounds of Appeal raised by the assessee reads as under:

1. *The order passed by the Ld. Pr.CIT is against law, equity & justice.*

- 2. The assessment order passed by the Assessing Officer is without jurisdiction as no order u/s. 127 of the Act was passed to give jurisdiction to Ld. A.O. to assume jurisdiction. Hence revisional order passed by the Pr.CIT is bad and illegal.*
 - 3. The Ld. Pr.CIT has erred in law and on facts in considering that order passed by Ld. A.O. as erroneous and prejudicial to the interest of revenue.*
 - 4. The appellant craves liberty to add, amend, alter or modify all or any grounds of appeal before final appeal.*
3. Today is the 33rd hearing of the above appeal, None appeared on behalf of the assessee in spite of service of notices which were also returned unserved as party 'Left' the above address.
4. Ld. CIT-DR appearing for the Revenue placed on record order passed by National Company Law Tribunal, Ahmedabad vide order dated 26.04.2024 in IA/724(AHM)2021 in CP(IB) 140 of 2020 wherein the present assessee is one of the respondent in the above proceedings. Ld. NCLT directed the Resolution Professional to appear on next date of hearing and clarify as to why dissolution application has been filed when there are so many IAs pending and there are two Financial Creditors have also appeared in those matters. List for further consideration on 28-06-2024.
- 5 From reading of the above order of Ld. NCLT, it is not very clear whether the present appeal before us for the A.Y. 2014-15 has any connection with the NCLT matters and the grounds raised before us has any relevance. However no records are produced before us by the assessee to substantiate the above grounds of appeal. Further the assessee is also not co-operative to the hearings of the appeal before this Tribunal. Ld. CIT-DR also confirmed that the

Assessing Officer had already given effect to the Revision order and however the status of further appeal before Ld. CIT(A) could not be verified. Therefore in the absence of any details, materials on record before us, we do not find any merit in the grounds raised by the Assessee. Thus the present appeal filed by the assessee is liable to be dismissed for non-prosecution.

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

Order pronounced in the open court on 07-08-2024

Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER True Copy
Ahmedabad : Dated 07/08/2024

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद