

**IN THE INCOME-TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER &
SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.1228/SRT/2024

Assessment Year: (2010-11)

(Physical hearing)

Ramashis Ramkeval Pandey Flat No.104, Shivaji Park, Near ST. Xaviers School, Chhrwada- 396 191	बनाम/ Vs.	Income Tax Officer, Ward-7, Vapi, Fortune Square-II, Daman Road, Chala, Vapi-396 191
स्थायी लेखासं./जीआइआरसं./PAN/GIR No: ASBPP 4263 B		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से /Appellant by	None
राजस्व की ओर से/Respondent by	Shri Ajay Uke, Sr-DR
सुनवाई की तारीख /Date of Hearing	01/09/2025
उद्घोषणा की तारीख /Date of Pronouncement	09/09/2025

आदेश / ORDER

PER BIJAYANANDA PRUSETH, AM:

This appeal by the assessee emanates from the order passed under section 250 of the Income-tax Act, 1961 (in short, 'the Act') dated 21.09.2024 by the National Face Less Appeal Centre (NFAC), Delhi/Commissioner of Income-tax (Appeals) [in short, 'CIT(A)'] for the assessment year (AY) 2010-11, which in turn arises out of assessment order passed by the Assessing Officer (in short, 'AO') u/s. 144 r.w.s. 147 of the Act on 31.10.2017.

2. The assessee neither appeared nor filed any application for adjournment, despite sending notices for hearing at the address given by the assessee Form 36.

No other alternative address IS available with the Registry. The case was fixed for hearing on 03.06.2025, 30.06.2025 and 10.07.2025 and 01.09.2025. However, none appeared on behalf of the assessee. Therefore, in the peculiar circumstances of the case, we are constrained to decide this appeal on the basis of materials available on record.

3. Brief facts of the case the assessee did not file return of income for the year under consideration. It was found from ITS details that during the year under consideration, the assessee had received contractual receipts of Rs.19,10,677/-. Thereafter, AO issued notice u/s 148 of the Act on 30.03.2017. Due to repeated non-compliance of assessee in respect of notices on 6 occasions, AO made his best judgment u/s 144 of the Act after relying on various decisions of Hon'ble Supreme Court and High Courts and added addition of Rs.19,10,677/- reflected in 26AS. Aggrieved by the addition made by the AO assessee preferred appeal before CIT(A). The assessee filed appeal before CIT(A) after 207 days. The Ld. CIT(A) did not admit the appeal of assessee relying on various decisions of Hon'ble Supreme Court and High Courts.

4. Aggrieved by the above order of the CIT(A), the appellant has preferred present appeal before the Tribunal. None appeared on behalf of the appellant. We have heard Ld. Sr. DR for the Revenue and the materials available before. We find that appellant was non-cooperate before AO as well as CIT(A). Various

opportunities of hearing were given to assessee. Neither the assessee nor his AR was present during the hearing on 19.02.2025, 12.03.2025, 02.06.2025, 30.06.2025, 10.07.2025 and 01.09.2025 before the Tribunal. Hence, no useful purpose will be served in prolonging the proceedings further. It is well settled that the Tribunal has inherent power to dismiss the appeal in case it is not prosecuted by the appellant. Hence, considering the facts discussed above, the appeal is dismissed.

5. In the result, appeal of the assessee is dismissed.

Order pronounced on 09/09/2025 in the open court.

Sd/-
(DINESH MOHAN SINHA)
न्यायिक सदस्य/**JUDICIAL MEMBER**
सूरत /Surat
दिनांक/ Date: 09/09/2025
Dkp Outsourcing Sr.P.S*/SS

Sd/-
(BIJAYANANDA PRUSETH)
लेखा सदस्य/**ACCOUNTANT MEMBER**

आदेश की प्रतिलिपि अत्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त (अपील)/ The CIT(A)
- विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, सूरत/ DR, ITAT, SURAT
- गार्ड फाईल/ Guard File

// TRUE COPY //

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण, सूरत