

**IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH: KOLKATA**  
[Before Shri M. Balaganesh, AM & Shri S. S. Viswanethra Ravi, JM]

**I.T.A No. 965/Kol/2016**  
**Assessment Year: 2009-10**

Samit Sarkar  
(PAN: BIOPS5762C)  
(Appellant)

Vs. Assistant Commissioner of Income-tax,  
Circle-24, Kolkata.  
(Respondent)

Date of hearing: 29.11.2016  
Date of pronouncement: 29.11.2016

For the Appellant: N o n e  
For the Respondent: Shri Amitabha Bhattacharya, JCIT

**ORDER**

**Per Shri M. Balaganesh, AM:**

This appeal by assessee is arising out of order of CIT(A)-19, Kolkata vide Appeal No. 03/CIT(A)-19/Kol/2014-15 dated 09.02.2016. Assessment was framed by ACIT, Circle-24, Kolkata u/s. 143(3) of the Income tax Act, 1961 (hereinafter referred to as the “Act”) for AY 2009-10 vide his order dated 30.12.2011.

2. None appeared for and on behalf of assessee at the time of hearing of this appeal. At the outset, it is noticed that on the last date of hearing i.e. on 28.09.2016 the case was adjourned to 29.11.2016 at the request of the Ld. AR of the assessee which request letter dated 28.09.2016 has been placed on record. Today, i.e. on 29.11.2016 also none appeared on behalf of the assessee. It seems that assessee is not interested in prosecuting the appeal as none is present before us at the time of hearing or no communication has been made by the assessee in respect of his change of address. Hence, the appeal of assessee is dismissed for non-prosecution applying the decision of Hon’ble Delhi Tribunal in the case of CIT vs. Multiplan India Pvt. Ltd., 38 ITD 320.

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

Order pronounced in the open court.

Sd/-  
(S. S. Viswanethra Ravi)  
Judicial Member

Sd/-  
(M. Balaganesh)  
Accountant Member

Dated : 29<sup>th</sup> November, 2016

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. APPELLANT – Shri Samit Sarkar, 10/01, Raju Kapalic Lane, Sandhya Bazar, Howrah-711 101.
- 2 Respondent –ACIT, Circle-24, Kolkata.
3. The CIT(A), Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Asstt. Registrar.