

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "B" KOLKATA**

Before **Shri Mahavir Singh, Judicial Member** and
Shri Waseem Ahmed, Accountant Member

ITA No.265/Kol/2013 Assessment Year :2000-01
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M/s New Kenilworth Hotel Pvt. Ltd. 1 & 2 Little Ruseel Street, Kolkata 700 071 [PAN No.AABCN 0986 A]	V/s.	DCIT, Circle-8, Aaykar Bhavan,P-7, chowringhee Square, Kolkata-700 069
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Md. Ggayas Yddin, JCIT-SR-DR
सुनवाई की तारीख/Date of Hearing	11-12-2015
घोषणा की तारीख/Date of Pronouncement	20-01-2016

आदेश /O R D E R

PER Waseem Ahmed, Accountant Member:-

This appeal by the assessee is arising out of order of Commissioner of Income Tax (Appeals)-XXXII, Kolkata in appeal No.04/XXXII/11-12/Cir-8/R&T/Kol dated 06.11.2012. Assessment was framed by DCIT, Circle-8, Kolkata u/s 143(3)/147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') vide his order dated 27.10.2006 for assessment year 2000-01.

2. At the time of hearing none appeared on behalf of assessee nor filed any adjournment petition, it appears that the assessee is not interested in prosecuting its appeal. In view of the decisions in the case of CIT Vs.

Multiplan (I) Ltd., reported in 38 ITD 320 (Del.), Hon'ble MP High Court in the case of Estate of Late Tukjirao Holkar Vs. CWT 223 ITR 480, laying down proposition that a litigant has not only to file an appeal but has to prosecute the same diligently and on failure to do so the appeal can be dismissed for non prosecution, we dismiss the appeal of the Assessee in limine for want of prosecution.

3. In the result, assessee's appeal is dismissed in limine.

Order pronounced in the open court 20/01/2016

Sd/-
(Mahavir Singh)
(Judicial Member)
Kolkata,

Sd/-
(Waseem Ahmed)
(Accountant Member)

*Dkp

दिनांक:- 20/01/2016 कोलकाता ।

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

1. अपीलार्थी/Appellant-M/s New Kenilworth Hotel Pvt. Ltd. 1 & 2, Little Russel Street,
2. प्रत्यर्थी/Respondent-DCIT, Cir-8, P-7, Chowringhee Sq. Aykar Bhavan, Kol-69
3. संबंधित आयकर आयुक्त / Concerned CIT Kolkata
4. आयकर आयुक्त- अपील / CIT (A) Kolkata
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

By order/आदेश से,

/True Copy/

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।