

**आयकर अपीलीय अधिकरण, कोलकाता न्यायपीठ 'ए', कोलकाता।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "A", BENCH KOLKATA**  
**BEFORE SHRI WASEEM AHMED, AM & SHRI K. NARASIMHA CHARY, JM**

**आयकर अपील सं./ITA No.98/Kol/2014**

**(निर्धारण वर्ष / Assessment Year :2006-2007)**

M/s Poddar Jewellers, 176A, S.P.Mukherjee Road, Kolkata-700026	Vs.	ITO, Ward-29(3), Kolkata
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : <b>AAHFP 3012 A</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by : None  
राजस्व की ओर से /Revenue by : Shri Dular Ch. Mandal  
सुनवाई की तारीख / **Date of Hearing** : **04/10/2016**  
घोषणा की तारीख/**Date of Pronouncement** **04/10/2016**

**आदेश / O R D E R**

**Per Shri K. Narasimha Chary, JM:**

This appeal by assessee is arising out of order dated 18.11.2013, passed by CIT(A)-XVI, Kolkata, for the assessment year 2006-2007, in the matter of imposition of penalty u/s.271(1)(B) of the I.T.Act.

2. None appeared for and on behalf of assessee at the time of hearing of this appeal. At the outset, it is noticed that this appeal was adjourned earlier on 20-7-16 at the behest of the assessee and the appeal was fixed for hearing on 04.10.2016. Today, i.e. on 04.10.2016 also none appeared on behalf of assessee. This being appeal filed in 2014, it seems that assessee is not interested in prosecuting the appeal as none is present before us at the time of hearing. 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, the appeal of assessee is dismissed.**

Order pronounced in the open court on this 04/10/2016.

**Sd/-  
(WASEEM AHMED)**

लेखा सदस्य / MEMBER ACCOUNTANT

**Sd/-  
(NARASIMHA CHARY)**

न्यायिक सदस्य / JUDICIAL MEMBER

**कोलकाता /Kolkata; दिनांक Dated 04/10/2016**

प्रकाश मिश्रा/Prakash Mishra,नि.स/ PS

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A), Kolkata.
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

उप/सहायक पंजीकार

(Asstt. Registrar)

आयकर अपीलीय अधिकरण, कोलकाता / ITAT, कोलकाता