

आयकर अपीलिय अधिकरण, 'ए' न्यायपीठ, चेन्नई

**IN THE INCOME TAX APPELLATE TRIBUNAL
'A' BENCH, CHENNAI**

श्री चंद्र पूजारी, लेखा सदस्य एवं श्रीजी. पवन कुमार, न्यायिक सदस्यकेसमक्ष

**BEFORE SHRI CHANDRA POOJARI, ACCOUNTANT MEMBER
AND SHRI G. PAVAN KUMAR, JUDICIAL MEMBER**

आयकर अपील सं./I.T.A. No.1917/Mds/2016

निर्धारण वर्ष /Assessment year : 2011-2012.

Kailash Shipping Services P. Ltd,
No.23, PT. Lee Chengalvaraya
Naicker Maaligai,
II floor, Paryys
Chennai 600 001.

Vs. The Deputy Commissioner of
Income Tax,
Company Circle II(4),
Chennai.

[PAN AAACK 2806R]

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by

: None

प्रत्यर्थी की ओर से /Respondent by

: Shri. Shiva Srinivas, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing

: 07-09-2016

घोषणा की तारीख /Date of Pronouncement

: 08-09-2016

आदेश / ORDER

PER G. PAVAN KUMAR, JUDICIAL MEMBER:

The appeal filed by the assessee is directed against order of the Commissioner of Income-tax (Appeals)-8, Chennai in ITA No.67/2014-15, dated 31.03.2016 for the assessment year 2011-2012 passed u/s.143(3) and 250 of the Income Tax Act, 1961 (herein after referred to as 'the Act').

2. During the course of hearing, we find that nobody

representing assessee has appeared nor any adjournment request has been received. From the conduct of the assessee it appears that the assessee is not interested in pursuing the appeals before the Tribunal. In these circumstances, as held by I.T.A.T., Delhi Bench in the case of *CIT vs. Multiplan India (P) Limited 38 ITD 320* that there may be various reasons for the assessee to remain absent at the time of hearing and one of the reasons might be absence to prosecute the appeal and also following decision of the Co-ordinate bench of the Tribunal in the case of *Helios and Matheson Information Technology Limited vs ITO in ITA No.134/Mds/2011, dated 05.07.2011*, we hereby dismiss the appeal in limine. However, we make it clear that the assessee is at liberty to file a petition to recall this order provided convincing/sufficient cause be explained for non appearance on the said date of hearing.

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

Order pronounced on Thursday, the 8th day of September, 2016, at Chennai.

Sd/-

(चंद्र पूजारी)

(CHANDRA POOJARI)

लेखा सदस्य /ACCOUNTANT MEMBER

Sd/-

(जी. पवन कुमार)

(G. PAVAN KUMAR)

न्यायिक सदस्य/JUDICIAL MEMBER

चेन्नई/Chennai

दिनांक/Dated: 08.09.2016

KV

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant

3. आयकर आयुक्त (अपील)/CIT(A)5. विभागीय प्रतिनिधि/DR

2. प्रत्यर्थी/Respondent

4. आयकर आयुक्त/CIT

6. गार्ड फाईल/GF