

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

Before **Shri N.V.Vasusdevan, Judicial Member** and
Shri Waseem Ahmed, Accountant Member

ITA No.639/Kol/2013 Assessment Year :2009-10
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Sri Debayan Bhattacharya DB-29, B-4, Sector-1, Salt Lake City, Kolkata- 700064 [PAN No. AAJPB 2128 D]	V/s.	ACIT, Circle-50, Uttarapan Complex, Maniktala, Civic Centre, 2 nd Floor, Room No.6 Kolkata- 700 054
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri David Z Chowngthu, JCIT-DR
सुनवाई की तारीख/Date of Hearing	17-03-2016
घोषणा की तारीख/Date of Pronouncement	17-03-2016

आदेश /O R D E R

PER Waseem Ahmed, Accountant Member:-

This appeal by the assessee against the order of Commissioner of Income Tax (Appeals)-XXXII, Kolkata dated 03.01.2013. Assessment was framed by ACIT, Circle-50, Kolkata u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') vide his order dated 30.12.2011 for assessment year 2009-10.

2. Last hearing i.e. on 17.11.2015 none appeared on behalf of assessee nor filed any adjournment application though notice of hearing sent to

assessee through Registered Post with Acknowledgment Due (RPAD). Today at the time of hearing either appeared or filed any adjournment application on behalf of assessee. Hence, it appears that the assessee is not interested in prosecuting his 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 and Hon'ble Punjab and Haryana High Court in the case of New Diwan Oil Mills Vs. CIT 296 ITR 495 (P & H) and the Hon'ble Supreme Court in the case of CIT Vs. B.N.Bhattacharjee & another 296 ITR 495 (SC), laying down proposition that a litigant has not only to file an appeal but has to prosecute the same diligently and on failure to so prosecute 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 *limini*.

Order pronounced in the open court 17/03/2016

(N.V.Vasudevan)
(Judicial Member)
Kolkata,
*Dkp

(Waseem Ahmed)
(Accountant Member)

दिनांक:- 17/03/2016 कोलकाता ।

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

1. अपीलार्थी/Appellant-Sri Debayan Bhattacharya, DB-29, B-4, Sector-1, Salt Lake, Kol-64
2. प्रत्यर्थी/Respondent-ACIT Cir-50, Uttarapana Complex, Maniktala, Civic Centre, 2nd Floor, Room No 6, Kolkata-700 054
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,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।