

IN THE INCOME TAX APPELLATE TRIBUNAL  
“A” BENCH : BANGALORE

BEFORE SHRI N.V. VASUDEVAN, JUDICIAL MEMBER  
AND SHRI ABRAHAM P. GEORGE, ACCOUNTANT MEMBER

IT(TP)A No.1117/Bang/2013
Assessment year : 2007-08

M/s. Insilica Semiconductors India Pvt. Ltd., C/o. Resolve Business Services India (P) Ltd., No.231/236, Raheja Arcade, Koramangala, Bangalore – 560 095. <b>PAN: AABCC 9522F</b>	Vs.	The Income Tax Officer, Ward 11(2), Bangalore.
APPELLANT		RESPONDENT

Appellant by	:	None
Respondent by	:	Shri G.R. Reddy, CIT-I(DR)

Date of hearing	:	29.09.2015
Date of Pronouncement	:	30.09.2015

**ORDER**

*Per N.V. Vasudevan, Judicial Member*

This appeal by the assessee is against the order dated 7.9.2012 of the CIT(Appeals)-IV, Bangalore relating to assessment year 2007-08.

2. None appeared on behalf of the assessee when the appeal was called for hearing today nor any application filed. The acknowledgement-cum-notice notifying the hearing date has been served on the assessee at the time of filing of appeal. Further, a defect notice dated 25.5.2015 has also been served on the assessee (AD card placed on record). The above conduct on the part of the assessee shows that it is not interested in prosecuting the appeal.

3. Considering the facts and keeping in view the provisions of rule 19(2) of the Income-tax Appellate Tribunal Rules as were considered in the case of *CIT vs. Multiplan India Ltd.*, (38 ITD 320)(Del) we treat this appeal as unadmitted. Similar view has been taken by the Hon'ble Madhya Pradesh High Court in the case of *Estate of Late Tukojirao Holkar vs. CWT* (223 ITR 480) wherein it has been held as under:

“... if the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the reference.”

4. The Hon'ble Supreme Court in the case of *CIT vs. B. Bhattacharjee & Another* (118 ITR 461 at page 477-478) held that the appeal does not mean, mere filing of the memo of appeal but effectively pursuing the same.

5. Following the ratio of the aforesaid decisions, the appeal filed by the assessee is dismissed *in limine* for non-prosecution. However, if the assessee through proper application can satisfy the Tribunal for such non-appearance on the appointed date, the Tribunal, at its discretion, may recall this order.

6. In the result, the appeal filed by the assessee is dismissed.

Pronounced in the open court on this 30<sup>th</sup> day of September, 2015.

Sd/-

( ABRAHAM P. GEORGE )  
Accountant Member

Sd/-

( N.V. VASUDEVAN )  
Judicial Member

Bangalore,  
Dated, the 30<sup>th</sup> September, 2015.

/D S/

Copy to:

1. Appellant
2. Respondents
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard file

By order

Assistant Registrar,  
ITAT, Bangalore.