

आयकर अपीलीय अधिकरण, 'बी' न्यायपीठ, चेन्नई  
IN THE INCOME TAX APPELLATE TRIBUNAL  
' B' (SMC) BENCH : CHENNAI

श्री अब्राहम पी. जॉर्ज, लेखा सदस्य

**BEFORE SHRI ABRAHAM P. GEORGE, ACCOUNTANT MEMBER**

आयकर अपील सं./I.T.A. No. 197/Mds/2016.

निर्धारण वर्ष /Assessment year : 2010-2011

Shri. M. Muthukumar,  
No.20/28, Periyar Salai,  
Teynampet,  
Chennai 600 018.

**Vs.** The Income Tax Officer,  
Non Corporate Ward 3(4)  
Chennai 600 034.

**[PAN AOXPM 3160Q]**

**(अपीलार्थी/Appellant)**

**(प्रत्यर्थी/Respondent)**

अपीलार्थी की ओर से/ Appellant by : None

प्रत्यर्थी की ओर से /Respondent by : Shri. Supriya Pal, IRS, JCIT.

सुनवाई की तारीख/Date of Hearing : 09-01-2017

घोषणा की तारीख /Date of Pronouncement : 09-01-2017

**आदेश / ORDER**

I found that the appeal was earlier posted for hearing on 13.10.2016 and at the request of the Id. Authorised Representative for the assessee, the case was adjourned to 09.01.2017 i.e. to-day. When this appeal was called up for hearing, none appeared on behalf of the assessee nor any adjournment request was received. In the

circumstances, I am of the opinion that the assessee is not interested in prosecuting the case. Following the decision of the Delhi Bench of the Tribunal in the case of *CIT v. Multiplan (India) Ltd. (38 ITD 320 (Del))*, I dismiss the appeal filed by the assessee, for non-prosecution.

2. In the result, the appeal filed by the assessee stands dismissed.

Order pronounced on Monday, the 9<sup>th</sup> January, 2017, at Chennai.

**Sd/-**  
**(अब्राहम पी. जॉर्ज)**  
**(ABRAHAM P. GEORGE)**  
**लेखा सदस्य/ACCOUNTANT MEMBER**

चेन्नई/Chennai

दिनांक/Dated:9th January, 2017.

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        |