

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

Before **Shri Aby.T Varke, Judicial Member** and
Shri Waseem Ahmed, Accountant Member

ITA No.99/Kol/2014 Assessment Year :2009-10

Anudeep Towers (P) Ltd. 7.1A Grant Lane, Room 18, 1 st Floor, Kolkata-12 [PAN No.AAEECA 4395 D]	V/s.	Commissioner of Income Tax (Appeals)-VIII, Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-69
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri Debasish Banerjee, JCIT-SR-DR
सुनवाई की तारीख/Date of Hearing	07-02-2017
घोषणा की तारीख/Date of Pronouncement	07-02-2017

आदेश /O R D E R

PER Waseem Ahmed, Accountant Member:-

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-VIII, Kolkata dated 25.10.2013 pertaining to assessment year 2009-10.

2. At the time of hearing neither appeared nor filed any adjournment application on behalf of assessee though notice of hearing sent to assessee through RPAD. It appears that the assessee is not interested in prosecuting the 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 Suprme 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 limine.

Order pronounced in the open court 07/02/2017

Sd/-
(Aby. T. Varke)
(Judicial Member)
Kolkata,

Sd/-
(Waseem Ahmed)
(Accountant Member)

*Dkp

दिनांक:- 07/02/2017 कोलकाता ।

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

1. अपीलार्थी/Appellant-Anudeep Towers(p) Ltd. 7/1A Grant Lane, Room 18, 1st Fl. Kol-12
2. प्रत्यर्थी/Respondent-CIT(A)-VIII, Ayakar Bhawan, P-7, Chowringhee Sq. Kolkata-69
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,

/True Copy/

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।