

आयकर अपीलीय अधिकरण, 'ए' न्यायपीठ, चेन्नई [शिविर: मदुरै]

IN THE INCOME TAX APPELLATE TRIBUNAL

'A' BENCH, CHENNAI [CAMP: MADURAI]

श्री एन.आर.एस. गणेशन, न्यायिक सदस्य एवं

श्री अब्राहम पी.जॉर्ज, लेखा सदस्य केसमक्ष

BEFORE SHRI N.R.S. GANESAN, JUDICIAL MEMBER AND  
SHRI ABRAHAM P. GEORGE, ACCOUNTANT MEMBER

आयकर अपील सं./ITA Nos.2198, 2199 & 2200/Mds/2014

निर्धारण वर्ष / Assessment Year : 2007-08

Shri Rajamohan,  
C/o Shri V. Jayapalan &  
Shri J. Prasanna Kumar,  
Advocates,  
No.7-C, Williams Road,  
Cantonment, Trichy – 1.

v. The Income Tax Officer,  
Ward I(2),  
Trichy.

PAN : ADFPR 1869 N

(अपीलार्थी/Appellant)

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/Appellant by : None

प्रत्यर्थी की ओर से/Respondent by : Shri Shiva Srinivas, JCIT

सुनवाई की तारीख/Date of Hearing : 15.02.2017

घोषणा की तारीख/Date of Pronouncement : 15.02.2017

### **आदेश / O R D E R**

**PER N.R.S. GANESAN, JUDICIAL MEMBER:**

All the three appeals of the assessee are directed against the respective orders of the Commissioner of Income Tax (Appeals), Tiruchirapalli, for the assessment year 2007-08.

2. When the appeals were taken up for hearing, no one appeared for the assessee even though the notice of hearing was served on the assessee by Speed Post.

3. There may be various reasons for the assessee for not appearing before this Tribunal when his appeals were taken up for hearing. One of the reasons, presumably, the assessee may not be interested in prosecuting the appeals. Whatever may be the reason, by keeping the proviso to Rule 24 of Income Tax (Appellate Tribunal) Rules, 1963, in mind, the appeals of the assessee are dismissed for non-prosecution. However, it is made clear that it is open to the assessee to move to this Tribunal for recall of this order provided there was sufficient cause on the part of the assessee for non-appearing before this Tribunal on 15.02.2017 when the appeals were taken up for hearing.

4. With the above observation, all the appeals of the assessee are dismissed.

Order pronounced in the open court on 15<sup>th</sup> February, 2017  
at Madurai.

sd/-  
(अब्राहम पी.जॉर्ज)  
(Abraham P. George)  
लेखा सदस्य/Accountant Member

sd/-  
(एन.आर.एस. गणेशन)  
(N.R.S. Ganesan)  
न्यायिक सदस्य/Judicial Member

मदुरै/Madurai,  
दिनांक/Dated, the 15<sup>th</sup> February, 2017.

Kri.

आदेश की प्रतिलिपि अग्रेषित/Copy to:

1. अपीलार्थी/Appellant
2. प्रत्यर्थी/Respondent
3. आयकर आयुक्त (अपील)/CIT(A), Tiruchirappalli
4. आयकर आयुक्त/CIT-I, Tiruchirapalli
5. विभागीय प्रतिनिधि/DR
6. गार्ड फाईल/GF.