

**IN THE INCOME TAX APPELLATE TRIBUNAL
COCHIN BENCH
KOCHI**

BEFORE S/SHRI B P JAIN, AM & GEORGE GEORGE K, JM

**ITA No 113/Coch/2016
(Asst Year 2011-12)**

M/s Suntec Business Solutions P Ltd 321 Nila Technopark Campus Karyavattom Trivandrum 695 581	Vs	The Asst Commr of Income Tax Cir 1(1), Trivandrum
(Appellant)		(Respondent)

PAN No.	AAICS8020K
Assessee By	None
Revenue By	Sh Shantom Bose, CIT-DR
Date of Hearing	18 th July 2016
Date of Pronouncement	18 th July 2016

ORDER

PER GEORGE GEORGE K, JM;

This appeal, at the instant of the assessee, is directed against the directions dated 28th Dec 2015 of the Dispute Resolution Panel-2 Bengaluru u/s 144C(5) of the I T Act, 1961. The relevant assessment year is 2011-12.

2 At the time of hearing of this appeal none appeared on behalf of the assessee though the notice has been served on the assessee. There is not even an adjournment petition received from the assessee. In the circumstances, it appears that the assessee is not interested in pursuing the appeal, and no useful purpose would be served by adjourning the hearing.

Considering these facts and keeping in mind the provisions of Rule 19(2) of the ITAT Rules, as were considered in the case of Multiplan India, reported in 38 ITD 320 (Del) and in view of the decision of the Madhya Pradesh High Court in the case of Estate of Late Tukoji Rao Holkar, reported in 223 ITR 480, we dismiss the appeal in limine. However, if the assessee on a later stage gives explanation in regard to its non-appearance before the Tribunal on the date of hearing before the Tribunal by filing a Miscellaneous Application as per the ITAT Rules and if the Bench is so satisfied the appeal of the assessee can be recalled for hearing on merit.

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

Order pronounced in the open Court on this 18th day of July 2016.

Sd/-

Sd/-

B P JAIN	GEORGE GEORGE K
(Accountant Member)	(Judicial Member)

Cochin: Dated 18th July 2016

Raj*

Copy to:

1. Appellant –
2. Respondent –
3. CIT(A)
4. CIT,
5. DR
6. Guard File

By order

Assistant Registrar
ITAT, COCHIN