आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ 'बी' मुंबई ।
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, MUMBAI

BEFORE S/SHRI B.R.MITTAL,(JM) AND SANJAY ARORA (AM)
सर्वश्री बी.आर.मित्तल, न्यायिक सदस्य एवं श्री संजय अरोड़ा, लेखा सदस्य के समक्ष

आयकर अपील सं./I.T.A. No.4328/Mum/2012
(निर्धारण वर्ष / Assessment Year:2008-09)

Mrs.Neena Variya, 602, Shree Aashirwad CHS, Shankar Lane, Opp. Shankar Mandir, Kandivali (W), Mumbai-400101 Maharashtra	**बनाम**/ Vs.	Income Tax Officer-25(3)(1), Mumbai.
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : AAJPU6475A		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

अपीलार्थी ओर से / Appellant by :	None
प्रत्यर्थी की ओर से/Respondent by :	Shri O.P.Singh

सुनवाई की तारीख / Date of Hearing : 25.7.2013
घोषणा की तारीख /Date of Pronouncement : 25.07.2013

आदेश / O R D E R

Per B.R.Mittal, JM:

The assessee has filed this appeal for assessment year 2008-09 against order dated 2.03.2012 of ld CIT(A)-XXXV, Mumbai.

2. The notice of hearing by RPAD was sent to the assessee fixing the hearing on 25.7.2013. It is evident from the record that the assessee has received the said notice as AD card on record. On 25.7.2013, at the time of hearing, neither anybody appeared on behalf of assessee nor there is any application for adjournment. It appears that the assessee is not interested in prosecuting her appeal before the Tribunal. In this regard, we are supported by the decision of Hon'ble Calcutta High Court in the case of CIT vs. B.N.Bhattarchargee and another, 118 ITR 460, wherein, Their Lordships have held that "*the appeal does not mean merely filing of the appeal but effectively pursuing it*". We are also supported by the decision of ITAT Delhi in the case of CIT vs. Multiplan India (P)Ltd., 38 ITD 320(Del).

3. In view of above and also considering the provisions of Rule 19 of the Appellate Tribunal Rules, 1963, appeal of the assessee is liable to be dismissed.

4. In the result, appeal of the assessee is dismissed for non-prosecution.

Order pronounced in the open court on 25th July, 2013 .
आदेश की घोषणा खुले न्यायालय में दिनांकः 25th, July 2013 को की गई ।

Sd	sd
(संजय अरोड़ा/SANJAY ARORA)	(बी.आर.मित्तल/B.R.MITTAL)
लेखा सदस्य / ACCOUNTANT MEMBER	न्यायिक सदस्य / JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated 25/ 07/2013
व.नि.स./ Parida , Sr. PS

<u>आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to</u> :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent.
3. आयकर आयुक्त(अपील) / The CIT(A)-
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, मुंबई / DR, ITAT, Mumbai
6. गार्ड फाईल / Guard file.

True copy आदेशानुसार**/** BY ORDER,

सहायक पंजीकार (Asstt. Registrar)
आयकर अपीलीय अधिकरण, मुंबई **/ ITAT, Mumbai**