आयकर अपीलीय अधिकरण, मुंबई न्यायपीठ 'एफ' मुंबई ।

IN THE INCOME TAX APPELLATE TRIBUNAL "F " BENCH, MUMBAI

सर्वश्री आर.एस. स्याल, ले.स. एवं श्री अमित शुक्ला, न्या.स. के समक्ष ।

BEFORE SHRI R.S.SYAL, AM & SHRI AMIT SHUKLA, JM

आयकर अपील सं./ **ITA No.7327/Mum/2010**

(**निर्धारण वर्ष /** Assessment Year :2005-2006)

Focus Comtrade P. Ltd.(Formerly known as Solar Gtradelinks P. Ltd.), Forbes Bldg, 3rd Floor, Charanjit Singh Rai Marg, Fort, Mumbai-400 001.	Vs.	ITO 2(3)2, Mumbai-400 020.
स्थायी लेखा सं./जीआइआर सं./PAN No. AADCS 1570 P		
(अपीलार्थी **/Appellant**)	:	(प्रत्यर्थी / **Respondent**)

अपीलार्थी ओर से / **Appellant by :** None

प्रत्यर्थी की ओर से/**Respondent by :** Mr. M. Rajan

सुनवाई की तारीख **/ Date of Hearing :** 3rd July, 2012

घोषणा की तारीख /**Date of Pronouncement :** 6th July, 2012

आदेश / O R D E R

PER AMIT SHUKLA (J.M.) :

This appeal has been filed by the assessee against the order dated 3-9-2010, passed by the CIT(A)-6, Mumbai for the quantum of assessment passed under Section 143(3) for the assessment year 2005-2006.

2. The appeal was fixed for hearing on 9th May, 2012. Despite issue of notice of hearing, none appeared on behalf of the assessee. It appears that the assessee is not interested in the prosecution of the case. We find that the ratio emanating from the decision rendered by **Hon'ble Madhya Pradesh High Court in the case of Late Tukojirao Holkar Vs. Commissioner of Wealth Tax 223 ITR 480** and the **Tribunal decision in CIT Vs. Multiplan India Limited 38 ITD 320** is that the appeal can be dismissed for non-prosecution. Hence, following the precedent, we dismiss this appeal for non-prosecution *in limine.*

3. However, if the assessee through proper application can satisfy the Tribunal for such non appearance on the date of hearing, the Tribunal may at its discretion recall this order.

4. In the result, the appeal of the assessee is dismissed.

परिणामतः निर्धारिती की अपील खारिज की जाती है

Order pronounced in the open court on 6th July, 2012 .
आदेश की धोषणा खुले न्यायालय में दिनांकः 6th July, 2012 को की गई ।

(आर.एस. स्याल) (अमित शुक्ला)
(**R.S.SYAL)** (**AMIT SHUKLA)**
लेखा सदस्य/ACCOUNTANT MEMBER न्यायिक सदस्य/JUDICIAL MEMBER

मुंबई Mumbai; दिनांक Dated 06 / July /2012

प्र.कु.मि/pkm.नि.स./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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

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