

**INCOME TAX APPELLATE TRIBUNAL
MUMBAI BENCH: 'C'**

**BEFORE SHRI R.S.SYAL, ACCOUNTANT MEMBER
and
SHRI V.DURGA RAO, JUDICIAL MEMBER**

ITA No.530(Mum)/2010
(Assessment year: 2000-01)

Shri Pradeep S Gawand,
101, Ganpat Apartments (Suhas Sadan)
Behind Apna Bazar, J.Nehru Road,
Mulund (W)
Mumbai-400 080 ... Appellant
PAN: AABPG 2386 G

Vs.

Income-tax Officer 23(3)(1)
Mumbai. ... Respondent

Appellant by : None
Respondent by : Shri A.K. Singh.

O R D E R

Per V.DURGA RAO, JM:

This appeal by the assessee is directed against the order of the CIT(Appeals)-XXIII, Mumbai, dated 31-8-2009 for the assessment year 2000-01.

2. At the time of hearing none appeared on behalf of the assessee. There was no request for adjournment also. Therefore, it can be concluded that the assessee is not interested in prosecuting appeal. In the case of *Chemipol* the Hon'ble jurisdictional High Court has held that the Tribunal has inherent power to dismiss an appeal for non-appearance of appellant. The

Hon'ble Madhya Pradesh High Court in the case of *Estate of Late Tukoji Rao Holkar V/s CWT* (223 ITR 480)(MP) and the Delhi Bench of the Tribunal in the case of *Multiplan* (38 ITD 320) have also taken a similar view. In the light of the same, we dismiss the appeal *in limine* for non-prosecution.

Order pronounced in the open court on 20th October, 2010.

Sd/-
(R. S. Syal)
ACCOUNTANT MEMBER

Sd/-
(V. Durga Rao)
JUDICIAL MEMBER

Mumbai :
Dated : 20th October, 2010

Eks*

Copy to:-

1. The appellant
2. The Respondent
3. CIT- concerned
4. CIT(A)- concerned
5. Departmental Representative 'C' Bench

By order

Asst Registrar, ITAT, Mumbai

	<i>Date</i>	<i>Initials</i>	
Draft dictated on			Sr.PS
Draft placed before author			Sr.PS
Draft proposed & placed before second Member			JM/AM
Draft discussed & approved by second Member			JM/AM
Approved draft comes to Sr.PS			Sr.PS
Kept for pronouncement on			Sr.PS
File sent to Bench Clerk			Sr.PS
Date on which file goes to the Head Clerk			
Date of dispatch of order.			