

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA 'B(SMC)' BENCH, KOLKATA**

Before Shri P.M. Jagtap, Accountant Member

**I.T.A. No. 196 /KOL/ 2015
Assessment Year: 2009-2010**

M/s. Ma Chandi Durga Ispat Pvt. Limited,.....Appellant
61/1A, N.S. Road, Raniganj,
Burdwan-713 347
[PAN : AACCM 7892 H]

-Vs.-

Assistant Commissioner of Income Tax,.....Respondent
Central Circle-XXX, Kolkata,
Aayakar Bhawan Poorva,
110, Shanti Pally,
Kolkata-700 107

Appearances by:

N o n e, for the assessee

Shri Saurabh Kumar, JCIT, D.R., for the Department

Date of concluding the hearing : July 11, 2016

Date of pronouncing the order : July 11, 2016

O R D E R

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals)-21, Kolkata dated 19.12.2014 for the assessment year 2009-10.

2. At the time of hearing fixed in this case today, i.e. 11.07.2016, none has appeared on behalf of the assessee nor any application seeking adjournment has been filed. Even the notice of the said hearing sent to the assessee by Registered Post has been returned back by the postal authorities undelivered with a remark "insufficient address". The assessee thus has not even furnished its full address in order to facilitate the service of notice of hearing. It appears from this casual and negligent

approach of the assessee that it is not seriously interested in prosecuting this appeal filed before the Tribunal.

3. The law assists those who are vigilant and not those who sleep over their rights. This principle is embodied in the well known dictum - "vigilantibus, non dormientibus, jura subvenient". Considering the facts and keeping in mind the provisions of Rule 19(2) of the ITAT Rules as was considered in the case of CIT -vs- Multiplan India Pvt. Ltd. 38 ITD 320 (Del.) and the judgment of the Hon'ble Madhya Pradesh High Court in the case of Estate of Late Tukojirao Holkar -vs- C.W.T. reported in 223 ITR 480, I treat this appeal as unadmitted and dismiss the same for non-prosecution.

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

Order pronounced in the open Court on July 11, 2016.

**Sd/-
(P.M. Jagtap)
Accountant Member**

Kolkata, the 11th day of July, 2016

**Copies to : (1) M/s. Ma Chandi Durga Ispat Pvt. Limited,
61/1A, N.S. Road, Raniganj,
Burdwan-713 347**

**(2) Assistant Commissioner of Income Tax,
Central Circle-XXX, Kolkata,
Aayakar Bhawan Poorva,
110, Shanti Pally,
Kolkata-700 107**

**(3) Commissioner of Income Tax (Appeals)-21, Kolkata,
(4) Commissioner of Income Tax- ,
(5) The Departmental Representative
(6) Guard File**

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*