

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH " C "**

**BEFORE SHRI VIJAYPAL RAO, JUDICIAL MEMBER AND
SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER**

I.T.A. Nos.786 & 787/Bang/2014 (Assessment Years : 2009-10 & 2010-11)		
M/s. Raasicallanet Private Limited, No.817, 2 nd Floor, 80 Feet Road, 8 th Block, Koramangala, Bangalore-560 095 PAN AABCR 7982A	Vs.	Dy. Commissioner of Income Tax, Circle 12(4), Bangalore.
Appellant		Respondent.

Appellant By : None. Respondent By : Shri Rajesh Kumar Jha, CIT-III (D.R)
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Date of Hearing : 7.1.2016.
Date of Pronouncement : 7.1.2016.

ORDER

PER BENCH :

These two appeals by the assessee are directed against the orders of the Commissioner of Income Tax (Appeals)-III, Bangalore both dt.13.3.2014 for Assessment Years 2009-10 & 2010-11.

2. None has appeared on behalf of the assessee when these appeals are called for hearing. It transpired from the record that these appeals are being adjourned on a number of occasions at the request of the assessee, however, the assessee has not so far appointed any representative for arguments and presentation of the case. Even on 6.1.2016, none has appeared on behalf of the assessee and a letter for adjournment was filed in the registry. The hearing of the case was adjourned for today i.e. 7.1.2016. When these appeals were called for hearing, again nobody appeared on behalf of the assessee and the assessee again filed a letter in the registry for adjournment of the

hearing. Thus it is apparent from the record that the assessee is watching the proceedings without appearance and pursuing the appeals. In view of the above facts and circumstances, we are satisfied that the assessee is not interested in prosecution of these appeals and the assessee's request for adjournment is rejected.

3. In view of the above, we are of the opinion that the assessee is not seriously interested in pursuing the appeals in the case on hand. The law aids those who are vigilant, not those who sleep upon their rights. This principle is embodied in well known dictum, %MIGILANTIBUS EXPORT TURNOVER NON DORMIENTIBUS JURA SUB VENIUNT+. Considering the facts and circumstances of the case and keeping in view the provisions of Rule 19(2) of the Income Tax Appellate Tribunal Rules as were considered in the case of CIT Vs. Multiplan India Ltd. (38 ITD 320) (Del), we dismiss these appeals for non-prosecution.

3. In the result, the appeals of the assessee for Assessment Years 2009-10 & 2010-11 are dismissed.

Order pronounced in the open court on 7.1.2016.

Sd/-
(INTURI RAMA RAO)
Accountant Member

Sd/-
(VIJAYPAL RAO)
Judicial Member

*Reddy gp

Copy to :

1. Appellant
2. Respondent
3. C.I.T.
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard File.

(True copy)

By Order

Asst. Registrar, ITAT, Bangalore