

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

**Before Shri P.M. Jagtap, Accountant Member**

**I.T.A. Nos. 86 & 87 /KOL/ 2016  
Assessment Years: 2008-2009 & 2009-2010**

**Sri Swapan Kumar Roy,.....Appellant**  
**Kanpur, P.O. Barakanpur,**  
**Arambagh,**  
**Hooghly-712 601**  
**[PAN : ACWPR 5878 D]**  
**-Vs.-**

**Income Tax Officer,.....Respondent**  
**Ward-1(4), Hooghly**

**Appearances by:**

*N o n e, for the assessee*

*Shri Sridhar Bhattacharyya, JCIT, Sr. D.R., for the Department*

Date of concluding the hearing : May 03, 2016

Date of pronouncing the order : May 03, 2016

**O R D E R**

These two appeals filed by the assessee are directed against two separate orders passed by the Id. Commissioner of Income Tax (Appeals)-6, Kolkata, both dated 26.02.2015 for the assessment years 2008-09 and 2009-10.

2. In this case, the appeals filed by the assessee were initially fixed for hearing on 15.03.2016. The assessee, however, sought adjournment of the said date and accordingly the hearing was adjourned to 11.04.2016. The assessee again sought adjournment on 11.04.2016 and accordingly the hearing was adjourned to 18.04.2016. On 18.04.2016, the Bench did not function and the hearing, therefore, was adjourned and fixed on 03.05.2016. On 03.05.2016, i.e. today, none, however, has appeared on behalf of the assessee nor any application seeking adjournment has been filed despite the fact that the notice of the said hearing was duly given through notice board. It appears from this conduct of the assessee that he

is not seriously interested in prosecuting these appeals 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 these appeals as unadmitted and dismiss the same for non-prosecution.

4. **In the result, both the appeals of the assessee are dismissed.**

Order pronounced in the open Court on May 03, 2016.

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

**Kolkata, the 3<sup>rd</sup> day of May, 2016**

Copies to : (1) **Sri Swapan Kumar Roy,  
Kanpur, P.O. Barakanpur,  
Arambagh,  
Hooghly-712 601**

(2) **Income Tax Officer,  
Ward-1(4), Hooghly**

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

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

**Laha/Sr. P.S.**