

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

Before Shri P.M. Jagtap, Accountant Member

**I.T.A. No. 239/KOL/ 2014
Assessment Year: 2002-2003**

Dilip Ghosh,.....Appellant
121/3, Talpukur Road, Sarsuna,
Kolkata-700 061
[PAN : ADXPG 9870 A]

-Vs.-

Income Tax Officer,.....Respondent
Ward-53(4), Kolkata,
Aayakar Bhawan, Dakshin,
2, Gariahat Road (South),
Kolkata-700 068

Appearances by:

N o n e, for the assessee

Smt. Sarbari Mukjherjee, JCIT, Sr. D.R., for the Department

Date of concluding the hearing : January 06, 2016

Date of pronouncing the order : January 06, 2016

O R D E R

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals)-XXXIII, Kolkata dated 27.08.2013 for the assessment year 2002-03.

2. In this case, the appeal filed by the assessee was initially fixed for hearing on 22.07.2015. None, however, appeared on behalf of the assessee on the said date as well as on the subsequent date, when the appeal of the assessee was fixed for hearing on 09.09.2015. Thereafter the appeal of the assessee was fixed for hearing on 01.12.2015, when again none appeared on behalf of the assessee. The hearing, therefore, was adjourned to 21.12.2015. On 21.12.2015, the assessee sought adjournment and accordingly the hearing was adjourned to 06.01.2016. On 06.01.2016, i.e. today, none has appeared on behalf of the assessee

nor any application for adjournment has been filed. This casual and negligent attitude of the assessee clearly shows that he 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 Tukoji Rao 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 January 06, 2016.

Sd/-

(P.M. Jagtap)
Accountant Member

Kolkata, the 6th day of January, 2016

- Copies to :
- (1) **Dilip Ghosh,**
121/3, Talpukur Road, Sarsuna,
Kolkata-700 061
 - (2) **Income Tax Officer,**
Ward-53(4), Kolkata,
Aayakar Bhawan, Dakshin,
2, Gariahat Road (South),
Kolkata-700 068
 - (3) **Commissioner of Income-tax (Appeals)-XXXIII, 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