

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

Before Shri P.M. Jagtap, Accountant Member

**I.T.A. No. 748 /KOL/ 2015
Assessment Year: 2010-2011**

**M/s. Hotel Tara,.....Appellant
Rampurhat, P.O. Tarapith,
Birbhum-731 236
[PAN : AACFH 8557 K]**

-Vs.-

**Assistant Commissioner of Income Tax,.....Respondent
Circle-Suri, Birbhum,
Aayakar Bhavan,
Lalkuthir Para, P.O. Suri,
District-Birbhum-731 101**

Appearances by:

N o n e, for the assessee

Smt. Sucheta Chattopadhyay, JCIT, D.R., for the Department

Date of concluding the hearing : July 25, 2016

Date of pronouncing the order : July 25, 2016

O R D E R

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals), Burdwan dated 16.03.2015.

2. At the time of hearing fixed in this case today, none 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 sent by the Registry by Registered Post with A/D at the address given in the appeal memo is duly served on the assessee, the proof of which is available on record. It appears from this conduct 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 25, 2016.

Sd/-

(P.M. Jagtap)
Accountant Member

Kolkata, the 25th day of July, 2016

Copies to : (1) *M/s. Hotel Tara,
Rampurhat, P.O. Tarapith,
Birbhum-731 236*

(2) *Assistant Commissioner of Income Tax,
Circle-Suri, Birbhum,
Aayakar Bhavan,
Lalkuthir Para, P.O. Suri,
District-Birbhum-731 101*

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

By order

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

Laha/Sr. P.S.