

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

Before Shri P.M. Jagtap, Accountant Member

**I.T.A. No. 1782/KOL/ 2014
Assessment Year: 2005-2006**

BMC Electroplast Pvt. Limited,.....Appellant
130/22, Bakhrabat Road,
BS Industrial Estate,
Kolkata-700 104
[PAN: AABCB 0407 E]

-Vs.-

Assistant Commissioner of Income Tax,.....Respondent
Circle-2, Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700 069

Appearances by:

None, for the assessee

Md. Ghayas Uddin, JCIT, Sr. D.R., for the Department

Date of concluding the hearing : March 27, 2017

Date of pronouncing the order : March 27, 2017

O R D E R

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals)-XIV, Kolkata dated 07.02.2014.

2. In this case, the appeal filed by the assessee belatedly was initially fixed for hearing before the Tribunal on 14.06.2016. The assessee, however, sought adjournment and accordingly the hearing was adjourned to 11.08.2016. The assessee, however, again sought adjournment on 11.08.2016 as well as on 02.11.2016, 05.12.2016, 27.01.2017 and 03.03.2017 on one pretext or the other when its appeal was fixed for hearings before the Tribunal. In order to give one more opportunity, the appeal of the assessee was fixed for final hearing on 27.03.2017. On 27.03.2017, i.e. today, the assessee, however, has appeared and sought adjournment on the ground that his Authorized Representative is out of station. No person authorized by the assessee to seek adjournment,

however, has appeared at the time of hearing to support and substantiate the application filed for adjournment nor any documentary evidence is placed on record in support. Keeping in view this casual and negligent attitude of the assessee, it appears that the assessee 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 March 27, 2017.

Sd/-

(P.M. Jagtap)
Accountant Member

Kolkata, the 27th day of March, 2017

- Copies to :
- (1) **BMC Electroplast Pvt. Limited,**
130/22, Bakhrahat Road,
BS Industrial Estate,
Kolkata-700 104
 - (2) **Assistant Commissioner of Income Tax,**
Circle-2, Kolkata,
Aayakar Bhawan, P-7, Chowringhee Square,
Kolkata-700 069
 - (3) **Commissioner of Income Tax (Appeals)-XIV, Kolkata;**
 - (4) **Commissioner of Income Tax-** ,
 - (5) **The Departmental Representative**
 - (6) **Guard File**

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