

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

**BEFORE SHRI N.V. VASUDEVAN, JUDICIAL MEMBER AND
SHRI JASON P. BOAZ, ACCOUNTANT MEMBER**

I.T.A. No.597/Bang/2014 (Assessment Year : 2010-11)		
M/s. A.S. Transports, No.827/6, 1 st Floor, Ramamurthynagar Main Road, Near Channasandra Rly. Bridge, Banasawadi Post, Bangalore-560 043	Vs.	Dy. Commissioner of Income Tax, Circle 7(2), Bangalore.
Appellant		Respondent.

Appellant By : None.

Respondent By : Dr. P.K. Srihari, Addl.CIT (D.R)

Date of Hearing : 3.3.2015.

Date of Pronouncement : 3.3.2015.

O R D E R

Per Shri Jason P. Boaz, A.M. :

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals)-III, Bangalore dt.8.1.2014 for Assessment Year 2010-11.

2. At the time of hearing, it is noticed that the appeal was fixed for hearing today i.e. on 3.3.2015. When the case was called for hearing, none was present on behalf of the assessee. The learned Departmental Representative for revenue was, however, present.

In view of the non-attendance of the assessee for the hearing fixed in its case, we are of the opinion that the assessee is not seriously interested in pursuing the appeal. The law aids those who are vigilant, not those who sleep upon their rights. This principle is embodied in the well known dictum, "VIGILANTIBUS 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 this appeal for non-prosecution.

3. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open court on 3rd March, 2015.

Sd/-
(N.V.VASUDEVAN)
Judicial Member

Sd/-
(JASON P BOAZ)
Accountant Member

*Reddy gp

Copy to :

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

(True copy)

By Order

Asst. Registrar, ITAT, Bangalore