

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

**Before Shri P.M. Jagtap, Accountant Member and
Shri S.S. Viswanethra Ravi, Judicial Member**

**I.T.A. No. 569/KOL/ 2014
Assessment Year: 2007-2008**

M/s. Dhanoollall & Sons,.....Appellant
5, Clive Row,
Kolkata-700 001
[PAN: AACFD 3694 D]

-Vs.-

Assistant Commissioner of Income Tax,.....Respondent
Circle-34, Kolkata,
Aayakar Bhawan (Poorva), 7th Floor,
110, Shanti Palli, E.M. Bye Pass,
Kolkata-700 107

Appearances by:

None, for the assessee

Shri Rajat Kumar Kureel, JCIT, Sr. D.R., for the Department

Date of concluding the hearing : January 02, 2017

Date of pronouncing the order : January 02, 2017

O R D E R

Per Shri P.M. Jagtap, A.M.:

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals)-XX, Kolkata dated 03.12.2013.

2. In this case, the appeal filed by the assessee was initially fixed for hearing on 30.11.2016. The assessee, however, sought adjournment on the said date and accordingly the hearing was adjourned to 02.01.2017. It was also noted that there were no grounds of appeal filed by the assessee along with the appeal memo. The assessee accordingly was directed by the Bench to remove the said defect by filing the grounds of appeal before the next date of hearing fixed on 02.01.2017. On 02.01.2017, i.e. today, none, however, has appeared on behalf of the assessee nor any application seeking adjournment has been filed. Even the defect in this appeal filed by the assessee as pointed out earlier has not been removed

by the assessee by filing the grounds of appeal. 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, we 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 02, 2017.

Sd/-
(S.S. Viswanethra Ravi)
Judicial Member

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

Kolkata, the 2nd day of January, 2017

- Copies to :
- (1) **M/s. Dhanoollall & Sons,**
5, Clive Row,
Kolkata-700 001
 - (2) **Assistant Commissioner of Income Tax,**
Circle-34, Kolkata,
Aayakar Bhawan (Poorva), 7th Floor,
110, Shanti Palli, E.M. Bye Pass,
Kolkata-700 107
 - (3) **Commissioner of Income Tax(Appeals-XX, Kolkata;**
 - (4) **Commissioner of Income Tax-** ,
 - (5) **The Departmental Representative**
 - (6) **Guard File**

By order

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