

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

**Before Shri P.M. Jagtap, Accountant Member**

**I.T.A. No. 245/KOL/ 2015  
Assessment Year: 2010-2011**

***Purnima Ghorai,.....Appellant  
Bhaitgarh, Dakshin Kalamdan,  
Dist. Purba Medinipur-721 430  
[PAN: AJKPG 2055 L]***

**-Vs.-**

***Income Tax Officer,.....Respondent  
Ward-2, Haldia,  
Basudevpur,  
P.O. Khanjan Chak, Haldia,  
Purba Medinipur-721 602***

**Appearances by:**

*N o n e, for the assessee*

*Md. Gyasuddin, JCIT, D.R., for the Department*

Date of concluding the hearing : December 19, 2016

Date of pronouncing the order : December 19, 2016

**O R D E R**

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals)-7, Kolkata dated 06.01.2015.

2. In this case, the appeal filed by the assessee was earlier fixed for hearing on 27.10.2016. None, however, appeared on behalf of the assessee on the said date. The hearing, therefore, was adjourned to 19.12.2016 with a direction to the Registry to send the notice of the said hearing to the assessee through Department. On 19.12.2016, i.e. today, none, however, has appeared on behalf of the assessee nor any application seeking adjournment has been filed insptie of the fact that the notice of the said hearing sent to the assessee through Department has

been duly served, a proof of which is placed on record. It appears from this conduct of the assessee that she 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 subveniunt". 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 December 19, 2016.

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

**Kolkata, the 19<sup>th</sup> day of December, 2016**

- Copies to :
- (1) **Smt. Purnima Ghorai,**  
**Bhaitgarh, Dakshin Kalamdan,**  
**Dist. Purba Medinipur-721 430**
  - (2) **Income Tax Officer,**  
**Ward-2, Haldia,**  
**Basudevpur,**  
**P.O. Khanjan Chak, Haldia,**  
**Purba Medinipur-721 602**
  - (3) **Commissioner of Income Tax(Appeals)-7, Kolkata;**
  - (4) **Commissioner of Income Tax-** ,
  - (5) **The Departmental Representative**
  - (6) **Guard File**

*By order*

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