

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI**

**Before Sh. Bhavnesh Saini, Judicial Member**

**ITA No. 4807/Del/2017 : Asstt. Year : 2009-10**

**ITA No. 4808/Del/2017 : Asstt. Year : 2010-11**

**ITA No. 4809/Del/2017 : Asstt. Year : 2011-12**

**ITA No. 4810/Del/2017 : Asstt. Year : 2012-13**

Smt. Harvinder Kaur, F-35, Race Course, Dehradun	Vs	Income Tax Officer, Ward-1(3), Dehradun
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AAMPH8276R</b>		

**Assessee by : None**

**Revenue by : Sh. Koushlendra Tiwari, Sr. DR**

<b>Date of Hearing : 30.10.2017</b>	<b>Date of Pronouncement : 30.10.2017</b>
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**ORDER**

All the appeals by assessee are directed against different orders of Id. CIT(A), Haldwani dated 03.05.2017 for above assessment years 2009-10 to 2012-13.

2. The assessee has been notified the date of hearing through Registered Post. However, none appeared on behalf of the assessee despite service of the notice. It, therefore, appears that the assessee is no more interested in prosecuting all the appeals.

3. The law aids those who are vigilant, not those who sleep upon their rights. This principle is embodied in well known dictum,

ØVIGILANTIBUS ET NON DORMIENTIBUS JURA SUB  
VENIUNTØ Considering the facts 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), I treat these appeal as unadmitted.

4. Similar view has been taken by the Honøble Madhya Pradesh High  
Court in the case of Estate of Late Tukojirao Holkar vs. CWT (223 ITR  
480) wherein it has been held as under:

*“if the party, at whose instance the reference is made, fails to  
appear at the hearing, or fails in taking steps for preparation  
of the paper books so as to enable hearing of the reference, the  
court is not bound to answer the reference.”*

5. Similarly, Honøble Punjab & Haryana High Court in the case of  
New Diwan Oil Mills vs. CIT (2008) 296 ITR 495) returned the  
reference unanswered since the assessee remained absent and there was  
not any assistance from the assessee.

6. Their Lordships of Honøble Supreme Court in the case of CIT vs.  
B. Bhattachargee & Another (118 ITR 461 at page 477-478) held that  
the appeal does not mean, mere filing of the memo of appeal but  
effectively pursuing the same.

7. So, respectfully by following the view taken in the cases cited  
supra, I dismiss the appeals for non-prosecution. The assessee is at

liberty to request for setting aside this order by moving an application as per the proviso to Rule 24 of the Income Tax (Appellate Tribunal) Rules, 1963 by explaining the reasons for its non-appearance.

8. In the result, the appeals filed by the assessee are dismissed.  
(Order Pronounced in the Court on 30/10/2017)

**Sd/-**  
**(Bhavnesb Saini)**  
**JUDICIAL MEMBER**

**Dated: 30/10/2017**

\*Subodh\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**