

IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH 'D', KOLKATA

[Before Shri P.M. Jagtap, AM & Shri S.S. Viswanethra Ravi, JM]

I.T.A. No. 1321/Kol/2015
Assessment Year: 2011-12

Millenium Road Construction Pvt. Ltd.....Appellant
C/o. S.N. Ghosh & Associates, Advocates,
'SEBEN BROTHERS LODGE'
Buroshibtala, Chinsurah,
Hooghly - 712 105
[PAN: AAECM 2990 E]

J.C.I.T Range - 2, Jalpaiguri.....Respondent
Central Revenue Building,
Naya Busti, Corporation Road,
Kotwali,
Jalpaiguri - 735 101

Appearances by:

None appearing on behalf of the Assessee.

Shri ArindamBhattacharjee, Addl. CIT appearing on behalf of the Revenue.

Date of concluding the hearing : December 14, 2017

Date of pronouncing the order : December 14, 2017

ORDER

This appeal filed by the assessee is directed against the order of Ld. CIT (Appeals) – Jalpaiguri dated 07.08.2015.

2. In this case, the appeal filed by the assessee was initially fixed for hearing on 19.09.2017. The assessee, however, sought adjournment on the said date and accordingly the hearing was adjourned to 31.10.2017. The assessee again sought adjournment on 31.10.2017 and accordingly hearing was adjourned to 14.12.2017 in order to give one more opportunity to the assessee. On 14.12.2017 i.e. today, none however has appeared on behalf of the assessee nor has any application seeking adjournment has been filed. 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 Halkar 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 14th December, 2017.

Sd/-
(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

Sd/-
(P.M. Jagtap)
ACCOUNTANT MEMBER

Dated: 14/12/2017

Biswajit, Sr. PS

Copy of order forwarded to:

1. Millenium Road Construction Pvt. Ltd., C/o. S.N. Ghosh & Associates, Advocates, Seben Brothers Lodge, Buroshibtala, Chinsurah, Hooghly – 712105.
2. JCIT, Range – 2, Jalpaiguri, Kotwali Jalpaiguri – 735101.
3. The CIT(A)

4. The CIT

5. DR

True Copy,

By order,

Sr. P.S. / H.O.O.
ITAT, Kolkata