

आयकर अपीलिय अधीकरण, न्यायपीठ – “A” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH: KOLKATA**  
 (समक्ष) Before श्री पी.एम. जगताप, लेखा सदस्य एवं/and श्री ऐ. टी. वर्की, न्यायीक सदस्य)  
 [Before Shri P. M. Jagtap, AM & Shri A. T. Varkey, JM]

**I.T.A. No. 1473/Kol/2016**  
**Assessment Year: 2010-11**

Sanskriti Sales (P) Ltd. (PAN: AAMCS6590C)	Vs.	Principal Commissioner of Income-tax, Kolkata-3, Kolkata.
Appellant		Respondent

Date of Hearing	02.01.2018
Date of Pronouncement	02.01.2018
For the Appellant	N o n e
For the Respondent	Shri Sallong Yaden, Addl. CIT

**ORDER**

**Per Shri A.T.Varkey, JM**

This is an appeal filed by the assessee against the order of Ld. Pr.CIT-3, Kolkata dated 17.05.2016 for AY 2010-11 imposing penalty u/s. 271(1)(c) of the Income-tax Act, 1961 (hereinafter referred to as the “Act”).

2. At the time of hearing, we note that none appeared on behalf of the assessee to pursue the case. We note that the notice fixing the hearing on 02.01.2018 was sent by the Registry of this Tribunal in the address given in Form 36 i.e. 1, Russa Road East, 2<sup>nd</sup> Lane, Kolkata-700 033 which has been returned unserved with the remarks “Left”. Therefore, no purpose will be served by serving again and again notice unless the assessee/Ld. AR of the assessee takes initiative to correct the address. The assessee/Ld. AR of the assessee has not cared to inform any change of address to the Registry. It appears from this conduct of the assessee that assessee is not seriously interested in pursuing this appeal before the Tribunal. The Hon’ble Supreme Court in the case of CIT Vs. B. N. Bhattacharjee & Anr. 118 ITR 461 (SC) observed that preferring an appeal means effectively pursuing it and the law does not help a sleeping litigant. Hence, the assessee’s appeal is liable to be dismissed as un-

admitted. We, therefore, relying upon the decision of ITAT Delhi Bench in the case of CIT Vs. Multiplan India (Pvt.) Ltd., 38 ITD 320 (Del), dismiss the appeal of the assessee for non-appearance.

3. We, further, make it clear that if the assessee is advised to move appropriate application to recall this order, then he is at liberty to do so, for just cause and the Tribunal may decide in accordance to law.

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

Order is pronounced in the open court.

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

Sd/-  
(Aby. T. Varkey)  
Judicial Member

Dated : 2nd January, 2018

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Sanskriti Sales (P) Ltd., 1, Russa Road East, 2<sup>nd</sup> Lane, Kolkata-700 033
2. Respondent – Pr. Commissioner of Income Tax, Kolkata-3, Kolkata.
3. The CIT(A) , Kolkata.
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Sr. Pvt. Secretary