

आयकर अपीलिय अधीकरण, न्यायपीठ – “C” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA**  
 (समक्ष)Before श्री जे. सुधाकर रेड्डी, लेखा सदस्य एवं/and श्री ऐ. टी. वर्की, न्यायीक सदस्य)  
 [Before Shri J. Sudhakar Reddy, AM & Shri A. T. Varkey, JM]

**I.T.A. No. 42/Kol/2016**  
**Assessment Year: 2009-10**

Radha Rani Mukherjee (PAN: CALDO5309D)	Vs.	Deputy Commissioner of Income-tax, Circle-57 (TDS), Kolkata.
Appellant		Respondent

Date of Hearing	25.01.2018
Date of Pronouncement	26.03.2018
For the Appellant	N o n e
For the Respondent	Shri Arup Chatterjee, Addl. Cit, Sr. DR

**ORDER**

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

This appeal filed by the assessee is against the order of CIT(A)-24, Kolkata, dated 31.10.2015 for AY 2009-10.

2. At the time of hearing fixed in this case i.e. on 25-01-2018, neither anybody appeared on behalf of the assessee nor has he filed any application seeking adjournment despite the fact that on last occasion i.e. on 11.12.2017 notice for hearing was sent by RPAD fixing the case for hearing on 25.01.2018. 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 this 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/-  
(J. Sudhakar Reddy)  
Accountant Member

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

Dated : 26th March, 2018

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Smt. Radha Rani Mukherjee, The District Inspector of School (SE), P.O. Dulmi Nadiha, dist. Purulia, Pin723 102.
2. Respondent- DCIT – Circle 57 (TDS), Kolkata.
3. The CIT(A) , Kolkata.
4. CIT , Kolkata.
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Sr. Pvt. Secretary