

IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR BENCH, AMRITSAR
BEFORE SH. SANJAY ARORA, ACCOUNTANT MEMBER AND
SH. N.K.CHOUDHRY, JUDICIAL MEMBER

ITA No.629(Asr)/2017
Assessment Year:2006-07

Sh. Iqbal Singh
311, Krishna Nagar
Lawrence Road, Amritsar

PAN:ADJPS4854L

(Appellant)

Vs. Income Tax Officer
Ward 4(4), Amritsar

(Respondent)

ITA No.630(Asr)/2017
Assessment Year:2006-07

Sh. Iqbal Singh (HUF)
311, Krishna Nagar
Lawrence Road, Amritsar

PAN:AAAH10645F

(Appellant)

Vs. Income Tax Officer
Ward 4(4), Amritsar.

(Respondent)

ITA No.631(Asr)/2017
Assessment Year:2011-12

Sh. Satnam Singh
H.No.10, Professor Aveue
Ram Tirath Road, Amritsar

PAN:APPPS 6058E

(Appellant)

Vs. Income Tax Officer
Ward 4(4), Amritsar.

(Respondent)

Appellant by: Sh. Ashwani Kalia (Ld. CA)
Respondent by: Sh. Charan Dass (DR)

Date of hearing: 05.04.2018
Date of pronouncement: 12.04.2018

ORDER

PER BENCH:

The instant appeals have been preferred by the Assessee/Appellants, on feeling aggrieved against the orders dated 02.06.2017 & 29.07.2017 passed by the Ld. CIT(A)-2, Amritsar, and Ld. CIT(A), Amritsar in appeal Nos.326/2013-14, 327/2013-14 & Appeal No.2/2014-15 respectively, by which the Ld. CIT(A) on non-prosecution dismissed the appeal of the assessee. From the order, it reflects that seven opportunities have been given in ITA No.629 & 630 (Asr)/2017 and four opportunities have been given in ITA No.631(Asr)/2017, to the assessee by issuing the notices from time to time, however, except on few dates while seeking adjournment, the assessee neither attended the appellate proceedings nor filed any written submissions and in that eventuality despite giving several opportunities of being heard, it was observed by the Ld. CIT(A) that the appellants are not interested in pursuing its appeals and therefore, pleased to dismiss the appeals.

2. We have given our thoughtful consideration to the orders impugned herein. The Appellants did not bother themselves to appear and co-ordinate with appellate proceedings even after affording several opportunities. Although the instant appeals of the assessee are liable to be dismissed in order to give effect to the principle that law does not assist the person who is inactive and sleeps over his rights and to remain dormant, without

asserting them in a court of law. The, principle which forms the basis of this rule is expressed in the maxim **vigilantibus, non dormientibus, jura subveniunt** (Law assists those who are vigilant and not those who sleep over their rights), but even a vigilant litigant is prone to commit mistakes. As the aphorism to err is human and is more a practical notion of human behaviour than an abstract philosophy, the unintentional lapse on the part of a litigant should not normally cause the doors of the judicature permanently closed before him. The effort of the court should not be one of finding means to pull down the shutters of adjudicatory jurisdiction before a party who seeks justice, on account of any mistake committed by him, but to see whether it is possible to entertain his grievance if it is genuine , therefore, considering the facts and the reasons given by the Ld. AR that the assessee in ITA No.629(Asr)/2017 & ITA No.630(Asr)/2017, due to family circumstances remained occupied and was not in a fit state of mind to attend the cases, and assessee in ITA No.631(Asr)/2017 remained away from his house for treatment of his seriously ill wife and, therefore, was unable to attend the appellate proceedings and the facts that the Ld. CIT(A) has not passed the order under challenge on merit, hence we feel it appropriate and proper to remand back the instant cases to the file of the Ld. CIT(A) to decide afresh on merits, while affording proper and reasonable opportunity of being heard to the assessee/appellants, in order to follow the principle of natural justice.

We also feel it appropriate to direct the Assessee/Appellants to extend their full co-operation and participation in the appellate proceedings before the Ld. CIT(A) as and when required and in case of further default, the assessee shall not be subjected to any leniency.

3. In the result, the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 12 .04.2018.

Sd/-
(SANJAY ARORA)
ACCOUNTANT MEMBER

Sd/-
(N.K.CHOUDHRY)
JUDICIAL MEMBER

Dated:12.04.2018

/PK/ Ps.

Copy of the order forwarded to:

- (1) Sh. Iqbal Singh, Sh. Iqbal Singh (HUF) & Sh. Satnam Singh, Amritsar
- (2) The ITO, Ward 4(4), Amritsar
- (3) The CIT(A)-2 and CIT(A), Amritsar
- (4) The CIT concerned
- (5) The SR DR, I.T.A.T., Amritsar

True copy

By order