

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

I.T.A. No. 536/Kol/2014
Assessment Year: 2007-08

M/s. N. K. P. Holdings Pvt. Ltd. (PAN: AABCN0577B)	Vs.	Deputy Commissioner of Income-tax, Central Circle-VII, Kolkata.
Appellant		Respondent

Date of Hearing	08.03.2018
Date of Pronouncement	09.05.2018
For the Appellant	N o n e
For the Respondent	Shri P. K. Srihari, CIT, DR

ORDER

Per Shri A.T.Varkey, JM

This appeal filed by the assessee is against the order of Ld. CIT(A), Central-1, Kolkata, dated 12.12.2013 for AY 2007-08.

2. At the time of hearing fixed in this case i.e. on 08-03-2018, neither anybody appeared on behalf of the assessee nor has he filed any application seeking adjournment despite the fact that on last occasion also i.e. on 16.05.2017 hearing was adjourned as none appeared on behalf of the assessee and notice for hearing was sent by RPAD fixing the case for hearing on 17.07.2017. On 17.07.2017 bench did not function and the case was adjourned to 28.08.2017. On 28.08.2017, hearing adjourned to 13.11.2017. On 13.11.2017 case was adjourned to 18.01.2018. On 18.01.2018 bench did not function and notice for hearing was affixed on the Notice Board of Income-tax Appellate Tribunal fixing the date of hearing on 08.03.2018. It appears from the 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, appeal of assessee is dismissed.

Order is pronounced in the open court on 09.05.2018

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

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

Dated: 9th May, 2018

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – M/s. N. K. P. Holdings Pvt. Ltd., 47A, Kalikrishna Tagore Street, Kolkata-700 007.
2. Respondent – DCIT, Central Circle-VII, Kolkata.
3. The CIT(A) , Kolkata.
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Sr. Pvt. Secretary