



2. No one has come for appearance on behalf of the assessee despite service of notice. It appears that the assessee is not interested in perusing its appeals. The law aids those who are vigilant, not those who sleep upon their rights. This principle is embodied in well-known dictum, “VIGILANTIBUS ET NON DORMIENTIBUS JURA SUB VENIUNT”. Considering the facts and keeping in view the provisions of rule 19(2) of the Income-tax Appellate Tribunal Rules as were considered in the case of CIT vs. Multiplan India Ltd., (38 ITD 320)(Del), we treat these appeals as unadmitted.

3. Similar view has been taken by the Hon’ble Madhya Pradesh High Court in the case of Estate of Late ‘Tukojirao Holkar vs. CWT’ (223 ITR 480) wherein it has been held as under:

*“if the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the reference.”*

4. Similarly, Hon’ble Punjab & Haryana High Court in the case of ‘New Diwan Oil Mills vs. CIT’ (2008) 296 ITR 495 returned the reference unanswered since the assessee remained absent and there was not any assistance from the assessee.

5. Their Lordships of Hon’ble Supreme Court in the case of ‘CIT vs. B. Bhattachargee & Another’ (118 ITR 461 at page 477-478) held that the appeal does not mean, mere filing of the memo of appeal but effectively pursuing the same.

6. So, by respectfully following the view taken in the cases cited supra, we dismiss the appeals for non-prosecution.

7. In the result, appeals of the assesseees are dismissed in limine.

Order pronounced in the Open Court

**Sd/-**  
**(ANNAPURNA GUPTA)**  
**ACCOUNTANT MEMBER**

Dated : 29.05.2018

Rkk

*Copy to:*

1. *The Appellant*
2. *The Respondent*
3. *The CIT*
4. *The CIT(A)*
5. *The DR*

**Sd/-**  
**(SANJAY GARG)**  
**JUDICIAL MEMBER**