

IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH (D), KOLKATA

[Before Shri P.M. Jagtap, AM & Shri A.T. Varkey, JM]

I.T.A. No. 283/Kol/2017
Assessment Year: 2008-09

Purna Chand Maity.....Appellant
Prop. Of MECEL Construction,
Sherpur, Telengabarh, Contai,
Purba Medinipur - 721 401.
[PAN: AEYPM 0604 G]

ITO, Ward 27(2), Haldia.....Respondent
Basudevpur, Khanjan Chak
Purba Medinipur - 721 602.

Appearances by:

None appearing on behalf of the assessee.

Shri G.H. Seema, Addl. CIT appearing on behalf of the Revenue.

Date of concluding the hearing : May 31, 2018

Date of pronouncing the order : May 31, 2018

ORDER

Per P.M. Jagtap, AM

This appeal filed by the assessee is directed against the order of Ld. CIT(A) - 7, Kolkata dated 31.11.2016.

2. The appeal filed by the assessee in this case was initially fixed for hearing on 27.03.2018. None however appeared on behalf of the assessee on the said date and hearing therefore was adjourned to 31.05.2018 with the direction to the registry to send the notice of the said hearing by RPAD to the assessee at the address given in the appeal memo. On 31.05.2018, none however has appeared on behalf of the assessee nor any application seeking adjournment has been filed. This non-compliant attitude of the assessee shows that he is not seriously interested in prosecuting this appeal filed before the Tribunal.

3. The law assists those who are vigilant and not those who sleep over their rights. This principle is embodied in the well known dictum – “vigilantibus, non dormientibus, jura subvenient”. Considering the facts and keeping in mind the provisions of Rule 19(2) of the ITAT Rules as was considered in the case of CIT vs Multiplan India Pvt. Ltd. 38 ITD 320 (Del) and the judgment of the Hon’ble Madhya Pradesh High Court in the case of Estate of Late Tukoji Rao Halkar vs C.W.T. reported in 223 ITR 480, we treat this appeal as unadmitted and dismiss the same for non-prosecution.

4. In the result, the appeal of the assessee is dismissed for non prosecution.

Order Pronounced in the Open Court on 31st May, 2018.

Sd/-

(A.T. Varkey)
JUDICIAL MEMBER

Sd/-

(P.M. Jagtap)
ACCOUNTANT MEMBER

Dated: 31/05/2018

Biswajit, Sr. PS

Copy of order forwarded to:

1. Purna Chand Maity, Prop. of MECEL Construction, Sherpur, Telengabarh, Contai, Purba Medinipur – 721 401.
2. ITO, Wd-27(2), Basudevpur, P.O. Khanjan Chak, Purba Medinipur – 721 602.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Sr. P.S. / H.O.O.
ITAT, Kolkata