

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH "D", KOLKATA**

**BEFORE SH. P.M.JAGTAP, ACCOUNTANT MEMBER AND  
SH. S.S.GODARA, JUDICIAL MEMBER**

**ITA No.1232/KOL/2017  
[Assessment Year: 2009-10]**

M/s. Blue View Tradecom Pvt.Ltd., 7/1, Sukhlal Johri Lane, Banstalla Street, Burra Bazar, 2 <sup>nd</sup> Floor, Kolkata-700007. PAN-AADCB5975F	<b>vs</b>	ITO, Ward-7(1), Kolkata-700069.
<b>(Appellant)</b>		<b>(Respondent)</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Sh. A.Bhattacharjee, Addl. CIT	
<b>Date of Hearing</b>	25.07.2018	
<b>Date of Pronouncement</b>	25.07.2018	

**ORDER**

**PER P.M.JAGTAP, ACCOUNTANT MEMBER**

This appeal filed by the assessee is directed against the order of Ld. CIT(A)-16, Kolkata dated 23.03.2017 passed ex-parte whereby he dismissed the appeal of the assessee.

2. The appeal filed by the assessee in this case was initially fixed for hearing before the Tribunal on 04.06.2018. The assessee however sought adjournment on the said date and accordingly the hearing was adjourned to 25.07.2018. On 25.07.2018 i.e. today, none has appeared on behalf of the assessee nor any application seeking adjournment has been filed. It is observed that there was a similar non-compliance on the part of the assessee before the AO during the course of assessment proceedings as well as before Ld.CIT(A) resulting into ex-parte order. Keeping in view this non-compliant and non-cooperative attitude of the assessee, it appears that the assessee 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 25.07.2018.**

**Sd/-**

**(S.S.GODARA)  
JUDICIAL MEMBER**

**Sd/-**

**(P.M.JAGTAP)  
ACCOUNTANT MEMBER**

*Date:-25.07.2018  
\*Amit Kumar\**

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1. Appellant- M/s. Blue View Tradecom Pvt.Ltd., 7/1, Sukhlal Johri Lane, Banstalla Street, Burra Bazar, 2<sup>nd</sup> Floor, Kolkata-700007.
2. Respondent-ITO, Ward-7(1), Kolkata-700069.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata Bench
5. DR: ITAT-Kolkata

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