

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI L.P. SAHU, ACCOUNTANT MEMBER**

I.T.As. No.3835/DEL/2015
Assessment Year: 2005-06

M/s. Mahabir Proteinex Ltd., c/o Rajesh Bahl, 2211, Sector-13, U.E., Karnal, Haryana.	v.	ACIT, Karnal Circle, Karnal.
TAN/PAN: AABCM 5213H		
(Appellant)		(Respondent)

Appellant by:	None
Respondent by:	Shri Shridhar Doab, Sr.D.R.
Date of hearing:	27 11 2018
Date of pronouncement:	27 11 2018

ORDER

PER AMIT SHUKLA, J.M.:

The aforesaid appeal has been filed by the assessee against the impugned order dated 13.03.2015 passed by the CIT(A), Rohtak for assessment years 2013-14.

2. The appeal was fixed for hearing before the Bench on 27.11.2018, the notice of hearing was sent to the assessee through Registered Post on 01/10/2018, but none appeared on behalf of the assessee nor any application seeking adjournment filed. 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 subveniunt*".

3. Under these circumstances, in my considered opinion, the assessee is not interested in prosecuting the appeal. We, therefore, hold that this appeal is liable to be dismissed for non prosecution. In this regard, we place reliance upon following case laws:-

1. *CIT vs. Multiplan India Ltd., 38 ITD 320 (Del)*
2. *Estate of Late Tukoji Rao Holkar vs. CWT, 223 ITR 480 (M.P.)*
3. *New Diwan Oil Mills vs. CIT (2008) 296 ITR 495 (P&H)*
4. *CIT vs. B. N. Bhattachargee And Another, 118 ITR 461(SC).*

4. Respectfully following the view taken in the cases cited above, we dismiss the appeal filed by the assessee for non prosecution.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 27th November, 2018.

Sd/-
[L.P. SAHU]
ACCOUNTANT MEMBER

Sd/-
[AMIT SHUKLA]
JUDICIAL MEMBER

DATED: 27th November, 2018

PKK: