

**IN THE INCOME TAX APPELLATE TRIBUNAL
BENCH ' C ' 'SMC'**

BEFORE SHRI JASON P BOAZ, ACCOUNTANT MEMBER

I.T. A. No.2559/Bang/2018
(Assessment Year : 2015-16)

Sri Dilip Girdhar,
No.4, 3rd Floor, Vaibhava Centre,
Ramanamaharishi Road, Opp. Palace Grounds,
Bangalore-560 080

.... Appellant.

Vs.

Income Tax Officer,
Ward 6(1)(2), Bangalore.

..... Respondent.

Appellant By : None.

Respondent By : Smt. Renugadevi, JCIT (D.R)

Date of Hearing : 19.11.2018.

Date of Pronouncement : 27.11.2018.

O R D E R

Per Shri Jason P Boaz, A.M. :

This appeal by the assessee is directed against the order dt.12.06.2018 of Commissioner of Income Tax (Appeals)-6, Bangalore for the Assessment Year 2015-16.

2. None has appeared on behalf of the assessee when this appeal was called for hearing on 19.11.2018. Earlier, when the case was fixed for hearing on 4.10.2018 and 30.10.2018, also none was present for the

assessee. Hence we are satisfied that the assessee is not interested in pursuing the present appeal.

3. In view of the above, I am of the opinion that the assessee is not seriously interested in pursuing the appeals on hand. 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 SERVIUNT LEGES". Considering the facts and circumstances of the case 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), the appeal is dismissed.

4. In the result, the appeal of the assessee for Assessment Years 2015-16 is dismissed.

Order pronounced in the open court on 27th Nov., 2018.

Sd/-

(JASON P BOAZ)
Accountant Member

Bangalore,
Dt. 27.11.2018.

*Reddy gp

Copy to :

1. Appellant
2. Respondent
3. C.I.T.
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard File.

Assistant Registrar
Income Tax Appellate Tribunal
Bangalore.