

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

BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER

I.T.A. No.2849/DEL/2018
Assessment Year: 2014-15

Pradeep Dalmia & Sons, A-2, Hans Apartments, East Arjun Nagar, Shahdra.	v.	ITO, Ward-55(1), New Delhi.
PAN: AAKHP 9462M		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri S.L. Anuragi, Sr.D.R.		
Date of hearing:	19	12	2018
Date of pronouncement:	20	12	2018

ORDER

The aforesaid appeal has been filed by the assessee against the impugned order dated 26.03.2018 passed by the Commissioner of Income Tax (Appeals)-XIX, New Delhi for Assessment Year 2014-15.

2. The appeal was fixed for hearing before the Bench on 20.12.2018. But none appeared on behalf of the assessee. The notice of hearing was sent to the assessee through Registered Post on 07/08/2018 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. I, therefore, hold that this appeal is liable to be dismissed for non prosecution. In this regard, place reliance upon following case laws:-

1. *CIT vs. Multiplan India Ltd., 38 ITD 320 (Del)*
2. *Estate of Late Tukojirao 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, dismissing 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 20th December, 2018.

Sd/-
[AMIT SHUKLA]
JUDICIAL MEMBER

DATED: December, 2018

PKK: