

आयकर अपीलीय अधीकरण, न्यायपीठ – “A” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH: KOLKATA
 (समक्ष)श्री पी. एम.जगताप, उपाध्यक्ष एवं श्री ए.टी. वर्की,न्यायिक सदस्य)
 [Before Shri P.M. Jagtap, Vice President & Shri A. T. Varkey, JM]

I.T.A. No. 1388/Kol/2017
Assessment Year: 2012-13

M/s. Chien Hsing Tannery (PAN: AAEEFG7201R)	Vs.	Assistant Commissioner of Income-tax, Circle-26, Kolkata
Applicant		Respondent
Date of Hearing	08.01.2019	
Date of Pronouncement	08.01.2019	
For the Applicant	None	
For the Respondent	Shri C. J. Singh, Addl. CIT, Sr. DR.	

ORDER

Per Shri A.T.Varkey, JM

This appeal has been filed by the assessee against the order of Ld. CIT(A)-07, Kolkata dated 17.04.2017 for AY 2012-13.

2. At the time of hearing, neither anybody appeared on behalf of the assessee nor filed any application seeking adjournment. Case was earlier fixed for hearing on two dates i.e. on 13.09.2018 and 06.11.2018, and the same was adjourned at the request of the assessee. On the last occasion i.e. on 06.11.2018 the case was adjourned at the behest of the assessee and the last opportunity was given fixing the case for hearing on 08.01.2019. On 08.01.2019, when the matter was taken up for hearing no one represented on behalf of assessee. So, it gives an impression that assessee is not seriously interested in pursuing the appeal before the Tribunal. The Hon'ble Supreme Court in the case of CIT Vs. B. N. Bhattacharjee & Anr. 118 ITR 461 (SC) observed that preferring an appeal means effectively pursuing it and the law does not help a sleeping litigant. Hence, the assessee's appeal is liable to be dismissed as un-admitted. We, therefore, relying upon the decision of ITAT Delhi Bench in the case of CIT Vs. Multiplan India (Pvt.) Ltd., 38 ITD 320 (Del), dismiss the appeal of the assessee for non-appearance.

3. We, further, make it clear that if the assessee is advised to move appropriate application to recall this order, then it is at liberty to do so for just cause and the Tribunal may decide in accordance to law.

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

Order is pronounced in the open court.

(P. M. Jagtap)
Vice President

(Aby. T. Varkey)
Judicial Member

Dated : 8th January, 2019

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – M/s. Chien Hsing Tannery, P-28&29, Kasba Industrial Estate, Phase-1, Kolkata-700 107.
2. Respondent – ACIT, Circle-26, Kolkata
3. CIT(A)-07, Kolkata. (sent through e-mail)
4. CIT- , Kolkata.
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar