

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA 'A' BENCH, KOLKATA**

**Before Shri P.M. Jagtap, Vice-President (KZ)  
and Shri A.T. Varkey, Judicial Member**

**I.T.A. No. 2074/KOL/2017  
Assessment Year: 2013-2014**

***M/s. Manindra X-Ray Clinic,.....Appellant  
(Ultra Sound Division)  
196, M.B. Road, Birati, Kolkata-700 051  
[PAN: AACFC 1585 A]***

***-Vs.-***

***Income Tax Officer,.....Respondent  
Ward-22(2), Kolkata,  
54, Rafi Ahmed Kidwai Road, Kolkata-700 016***

**Appearances by:**

*N o n e, for the Appellant*

*Shri C.J. Singh, JCIT, Sr. D.R, for the Respondent*

Date of concluding the hearing : January 15, 2019

Date of pronouncing the order : January 15, 2019

**O R D E R**

**Per Shri P.M. Jagtap, Vice-President (KZ):-**

This appeal filed by the assessee is directed against the order of ld. Commissioner of Income Tax (Appeals)-6, Kolkata dated 08.05.2017.

2. In this case, the appeal filed by the assessee was initially fixed for hearing on 22.11.2018. None, however, appeared on the said date on behalf of the assessee. In order to give one more opportunity to the assessee, the hearing was adjourned to 15.01.2019 with the direction to the Registry to send the notice of the said hearing to the assessee at the address given in the appeal memo. On 15.01.2019, i.e. today, none, however, has appeared on behalf of the assessee nor any application seeking adjournment has been filed inspite of the fact that the notice of the said hearing sent by Registered Post with A/D was duly served on the assessee, the proof of which is placed on record. Keeping in view this non-cooperative and non-compliant 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 Tukojirao Holkar -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.**

Order pronounced in the open Court on January 15, 2019.

**Sd/-**  
**(A.T. Varkey)**  
**Judicial Member**

**Sd/-**  
**(P.M. Jagtap)**  
**Vice-President (KZ)**

*Kolkata, the 15<sup>th</sup> day of January, 2019*

- Copies to :*
- (1) M/s. Manindra X-Ray Clinic,  
(Ultra Sound Division)  
196, M.B. Road, Birati, Kolkata-700 051*
  - (2) Income Tax Officer,  
Ward-22(2), Kolkata,  
54, Rafi Ahmed Kidwai Road, Kolkata-700 016*
  - (3) Commissioner of Income Tax (Appeals)-6, Kolkata,*
  - (4) Commissioner of Income Tax- ,*
  - (5) The Departmental Representative*
  - (6) Guard File*

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

*Laha/Sr. P.S.*