

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

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

**I.T.A. No. 283/KOL/2018
Assessment Year: 2009-2010**

***Twinkle Commercial Pvt. Limited,.....Appellant
9/12, Lalbazar Street, Mercantile Building ,3rd Floor,
Block-B, Room No. 10, 3rd Floor, Kolkata-700 001
[PAN: AACCT 9869 M]
-Vs.-***

***Income Tax Officer,.....Respondent
Ward-4(1), Kolkata,
Aayakar Bhawan, P-7, Chowringhee Square,
Kolkata-700 069***

Appearances by:

None, for the Appellant

Shri Sankar Halder, JCIT, Sr. D.R, for the Respondent

Date of concluding the hearing : January 10, 2019

Date of pronouncing the order : January 10, 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)-2, Kolkata dated 19.07.2017.

2. In this case, the appeal filed by the assessee was initially fixed for hearing on 10.12.2018. 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 10.01.2019 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 10.01.2019, i.e. today, none, however, has appeared on behalf of the assessee nor any application seeking adjournment has been filed. It appears from this conduct of the

assessee that it 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 Tukoji Rao 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 10, 2019.

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

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

Kolkata, the 10th day of January, 2019

- Copies to :*
- (1) ***Twinkle Commercial Pvt. Limited,
9/12, Lalbazar Street, 3rd Floor, Mercantile Building,
3rd Floor, Block-B, Room No. 10, Kolkata-700 001***
 - (2) ***Income Tax Officer,
Ward-4(1), Kolkata,
Aayakar Bhawan, P-7, Chowringhee Square,
Kolkata-700 069***
 - (3) ***Commissioner of Income Tax (Appeals)-2, 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.