

आयकर अपीलीय अधीकरण, न्यायपीठ – “D” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “D” 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. 1930/Kol/2017**  
**Assessment Year: 2012-13**

Hulbert Distributors Pvt. Ltd. (PAN: AACCH8741A)	Vs.	Income-tax Officer, Wd-5(4), Kolkata
Appellant		Respondent
Date of Hearing		10.01.2019
Date of Pronouncement		10.01.2019
For the Appellant		N o n e
For the Respondent		Shri Sankar Halder, JCIT, Sr. DR.

**ORDER**

**Per Shri A.T.Varkey, JM**

This appeal has been filed by the revenue against the order of Ld. CIT(A)-2, Kolkata dated 26.09.2016 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 numerous dates and the same was adjourned for non-appearance of the assessee. On the last occasion i.e. on 27.11.2018 the case was adjourned to 10.01.2019 and the notice was issued by RPAD and through Ld. DR office. On 10.01.2019, 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 by the assessee is dismissed.

Order is pronounced in the open court.

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

Sd/-  
(Aby. T. Varkey)  
Judicial Member

Dated : 10<sup>th</sup> January, 2019

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – M/s. Hulbert Distributors Pvt. Ltd., 3, Saklat Place, Kolkata-700 072.
2. Respondent – ITO, Ward-5(4), Kolkata.
3. CIT(A)-2, Kolkata. (sent through e-mail)
4. CIT- , Kolkata.
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar