

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. Nos. 1144 & 1145/Kol/2013**  
**Assessment Years: 2003-04 & 2004-05**

M/s. S. F. Overseas Pvt. Ltd. (PAN: AAFCS5488L)	Vs.	Income-tax Officer, Wd-10(2), Kolkata
Appellant		Respondent
Date of Hearing	15.01.2019	
Date of Pronouncement	15.01.2019	
For the Appellant	None	
For the Respondent	Shri C. J. Singh, JCIT, Sr. DR.	

**ORDER**

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

Both these appeals have been filed by the assessee against the order of Ld. CIT(A)-XII, Kolkata dated 12.03.2013 for AYs 2003-04 and 2004-05.

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 and appeals of assessee were dismissed for non-prosecution on 12.02.2018. Thereafter on 16.11.2018 vide Misc. Application Nos. 165 & 166/Kol/2018 assessee's appeals were restored fixing the hearing on 15.01.2019, wherein last opportunity was given to assessee subject to payment of Rs.1000/- to Prime Minister's Relief Fund. On 15.01.2019, 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 appeals are 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 both the appeals of the assessee for non-appearance.

3. In the result, both the appeals by the assessee are dismissed.

Order is pronounced in the open court.

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

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

Dated : 15<sup>th</sup> January, 2019

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – M/s. S. F. Overseas (P) Ltd., C/o Falguni Mukherjee, Mogra Jangal Para, Dist. Hooghly, Pin-712 148.
2. Respondent – ITO, Ward-10(2), Kolkata.
3. CIT(A)-XII, Kolkata. (sent through e-mail)
4. CIT- , Kolkata.
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar