

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

**Before Shri P.M. Jagtap, Vice-President (KZ)  
and Shri S.S. Viswanethra Ravi, Judicial Member**

**I.T.A. No. 675/KOL/2018  
Assessment Year: 2008-2009**

**Saswati Ghosh,.....Appellant**  
**C/o. S.N. Ghosh & Associates, Advocates,**  
**'Seven Brothers Lodge', P.O. Buroshibtala,**  
**P.S. Chinsurah, Dist. Hooghly-712 105**  
**[PAN: ADVPG 5190 JJ]**

**-Vs.-**

**Income Tax Officer (TDS),.....Respondent**  
**Hooghly,**  
**Aayakar Bhawan, G.T. Road, Khadina More,**  
**P.O. Chinsurah, Dist. Hooghly-712 101**

**Appearances by:**

*None, for the Appellant*

*Shri Shankar Kumar Halder, JCIT, Sr. D.R., for the Respondent*

Date of concluding the hearing : January 28, 2019

Date of pronouncing the order : January 28, 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)-24, Kolkata dated 29.01.2018.

2. In this case, the appeal filed by the assessee was initially fixed for hearing before the Tribunal on 03.01.2019. None, however, appeared on behalf of the assessee on the said date. In order to give one more opportunity to the assessee, the hearing was adjourned to 28.01.2019 with a direction to the Registry to send the notice of the said hearing to the assessee at the address given in the appeal memo by Registered Post with A/D. On 28.01.2019, i.e. today, none, however, has appeared on behalf of the assessee nor any application seeking adjournment has been filed. 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 28, 2019.

**Sd/-**  
**(S.S. Viswanethra Ravi)**  
**Judicial Member**

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

**Kolkata, the 28<sup>th</sup> day of January, 2019**

- Copies to :*
- (1) **Saswati Ghosh,**  
**C/o. S.N. Ghosh & Associates, Advocates,**  
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**P.S. Chinsurah, Dist. Hooghly-712 105**
  - (2) **Income Tax Officer (TDS),**  
**Hooghly,**  
**Aayakar Bhawan, G.T. Road, Khadina More,**  
**P.O. Chinsurah, Dist. Hooghly-712 101**
  - (3) **Commissioner of Income Tax (Appeals)-24, 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.**