

आयकर अपीलीय अधीकरण, न्यायपीठ – “D” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH: KOLKATA
(समक्ष) श्री ए. टी. वर्की, न्यायीक सदस्य एवं डॉ. अर्जुन लाल सैनी, लेखा सदस्य)

[Before Shri A. T. Varkey, JM & Dr. A.L. Saini, AM]

I.T.A. No. 1036/Kol/2018
Assessment Year: 2008-09

M/s. Tractor Spares Company (PAN: AACFT 2118 A)	Vs.	ITO, Ward 36(4), Kolkata
Appellant		Respondent

Date of Hearing	22.01.2019
Date of Pronouncement	22.01.2019
For the Appellant	None
For the Respondent	Shri Shankar Halder, Sr. DR

ORDER

Per Shri A.T.Varkey, JM

This is an appeal preferred by the assessee is against the order of the Ld. CIT(A)-10, Kolkata dated 25.01.2018 for confirming the penalty u/s 271(1)(c) of the Act levied by the AO for Assessment Year 2008-09.

2. At the time of hearing, neither anybody appeared on behalf of the assessee nor filed any application seeking adjournment. Case was fixed for hearing on 22.01.2019 and we note that notice has been served upon the assessee, however, 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 all the appeals 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 filed by the assessee is dismissed.

Order is pronounced in the open court.

Sd/-
(A.L. Saini)
Accountant Member

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

Dated: 22nd January, 2019
Biswajit(Sr.P.S.)

Copy of the order forwarded to:

- 1 Appellant – M/s. Tractor Spares Company, 9, Mongo Lane, 1st Floor, Room No. 23/24, Kolkata – 700 001.
- 2 Respondent – ITO, Ward-36(4), 110, Shantipally, Kolkata – 107.
- 3 CIT(A)- X, Kolkata. (sent through e-mail)
- 4 CIT , Kolkata
- 5 DR, Kolkata Benches, Kolkata (sent through e-mail)

/True Copy,

By order,

Assistant Registrar/H.O.O
ITAT, Kolkata