

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

**Before Shri P.M. Jagtap, Vice-President (KZ)
and Shri Satbeer Singh Godara, Judicial Member**

**I.T.A. No. 1367/KOL/2018
Assessment Year: 2012-2013**

***M/s. Maateshwari Vanijya Pvt. Limited,.....Appellant
10, Balram Dey Street, Kolkata-700 006
[PAN: AAECM 3664 R]***

-Vs.-

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

Appearances by:

N o n e, for the Appellant

Smt. Ranu Biswas, JCIT, Sr. D.R., for the Respondent

Date of concluding the hearing : February 12, 2019

Date of pronouncing the order : February 12, 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 Id. Commissioner of Income Tax (Appeals)-18, Kolkata dated 12.03.2018.

2. At the time of hearing fixed in this case today, i.e. 12.02.2019, none has appeared on behalf of the assessee nor any application seeking adjournment has been filed. It is observed that there was a similar non-compliance on the part of the assessee during the course of assessment proceedings before the Assessing Officer as well as during the course of appellate proceedings before the Id. CIT(Appeals) resulting into passing of ex-parte order. It is also noted that even the notice of hearing sent to the assessee by Registered Post with A/D at the address given in the appeal memo has come back undelivered with the remark "not known". Keeping in view this non-compliant and non-cooperative attitude 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 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 February 12, 2019.

Sd/-
(Satbeer Singh Godara)
Judicial Member

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

Kolkata, the 12th day of February, 2019

Copies to : (1) ***M/s. Maateshwari Vanijya Pvt. Limited,***
10, Balram Dey Street, Kolkata-700 006

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

(3) ***Commissioner of Income Tax (Appeals)-18, 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.