

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH (D), KOLKATA
[Before Shri P.M. Jagtap, Vice President & Shri S.S. Viswanethra Ravi, JM]**

**I.T.A. No. 942/Kol/2018
Assessment Year: 2012-13**

M/s. Abhik Tradelinks Private Limited.....Appellant
29A, Weston Street,
3rd Floor, Room No. 5C,
Kolkata – 700 012.
[PAN: AAKCA 4001 C]

ITO, Ward 6(4), Kolkata.....Respondent
P-13, Chowringhee Square, 6th Floor,
Kolkata – 700 069.

Appearances by:

None appearing on behalf of the assessee.

Shri Shankar Halder, Sr. DR, JCIT appearing on behalf of the Revenue.

Date of concluding the hearing : March 07, 2019

Date of pronouncing the order : March 07, 2019

ORDER

Per P.M. Jagtap, AM

This appeal filed by the assessee is directed against the order of Ld. CIT(A) – 13, Kolkata dated 19.01.2018 whereby he dismissed the appeal of the assessee ex-parte.

2. In this case, the appeal filed by the assessee was initially fixed for hearing before the Tribunal on 21.01.2019. None, however, appeared on behalf of the assessee. In order to give one more opportunity to the assessee, the hearing was adjourned to 07.03.2019 with the direction to the registry to send the notice of the said hearing to the assessee by RPAD at the address given in the appeal memo. On 07.03.2019 i.e. today, none however has appeared on behalf of the assessee nor any application seeking adjournment has been filed. Even the notice of the said hearing send to the assessee by RPAD has come back undelivered from the postal authority with the remark 'not

known'. It is observed that there was a similar non-compliance on the part of the assessee even during the course of assessment proceedings as well as before the Ld. CIT(A) during the course of first appellate proceedings resulting in ex-parte order. Keeping in view this non-compliant and non-cooperative attitude of the assessee, 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 Tukoji Rao Halkar 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 for non prosecution.

Order Pronounced in the Open Court on 7th March, 2019.

Sd/-

(S.S. Viswanethra Ravi)
JUDICIAL MEMBER

Sd/-

(P.M. Jagtap)
Vice President

Dated: 07/03/2018
Biswajit, Sr. PS

Copy of order forwarded to:

1. M/s. Abhik Tradelinks Private Limited, 29A, Weston Street, 3rd Floor, Room No. 5C, Kolkata – 700 012.
2. ITO, Wd-6(4), P-13, Chowringhee Square, 6th Floor, Kolkata – 700 069.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Sr. P.S. / H.O.O.
ITAT, Kolkata