

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

**BEFORE SH. S.S.VISWANETHRA RAVI, JUDICIAL MEMBER &
SH. A.L.SAINI, ACCOUNTANT MEMBER**

**ITA No.1568/KOL/2018
(ASSESSMENT YEAR-2012-13)**

Minnat Merchandise Pvt.Ltd., 5A, Bhim Ghose Lane, Ground Floor, Kolkata-700006. PAN-AAICM1354N	vs	ITO, Ward-7(1), Kolkata.
(Appellant)		(Respondent)
Appellant by	None	
Respondent by	Sh. Radhey Shyam, CIT DR	
Date of Hearing	03.04.2019	
Date of Pronouncement	03.04.2019	

ORDER

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

This appeal by the assessee against the order dated 15.03.2018 passed by CIT(A)-18, Kolkata for AY 2012-13. No one was appeared on behalf of the assessee.

2. We find that the assessee filed this appeal with a delay of three days and no petition to condone such delay was filed. The Registry, ITAT, Kolkata Benches raised an objection to that effect and issued a defective notice dated 24.07.2018 but, however, the said defect has not been complied so far. The Registry, ITAT, Kolkata Benches issued another notice dated 05.03.2019 to the assessee intimating the date of fixation of hearing on 03.04.2019 i.e. today by RPAD. When the matter was called on 03.04.2019 i.e. today, neither any authorized representative appeared on behalf of the assessee nor any application filed seeking adjournment. Therefore, it appears that the assessee is not interested in prosecuting the appeal 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 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 03.04.2019.

Sd/-

Sd/-

(A.L.SAINI)
ACCOUNTANT MEMBER

(S.S.VISWANETHRA RAVI)
JUDICIAL MEMBER

Date:- 03.04.2019

Amit Kumar

Copy forwarded to:

1. Appellant- Minnat Merchandise Pvt.Ltd., 5A, Bhim Ghose Lane, Ground Floor, Kolkata-700006.
2. Respondent- ITO, Ward-7(1), Kolkata.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

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