

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "SMC" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER**

I.T.A. No.7373/DEL/2018  
Assessment Year: 2014-15

Mahendra Kumar Mogha, W-25, Ground Floor, Greater Kailash, Part-I, New Delhi.	v.	ITO, Ward-29(2), New Delhi.
TAN/PAN: AAMPM 9505E		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri S.L. Anuragi, Sr.D.R.		
Date of hearing:	16	04	2019
Date of pronouncement:	16	04	2019

**ORDER**

The aforesaid appeal has been filed by the assessee against the impugned order dated 27.09.2018 passed by the Commissioner of Income Tax (Appeals)-X, New Delhi for Assessment Years 2014-15.

2. The appeal was fixed for hearing before the Bench on 16.04.2019 but none appeared on behalf of the assessee. The notice of hearing was sent to the assessee through Registered Post on 29.01.2019 but none appeared on behalf of the assessee nor any application seeking adjournment filed. The law aids those who are vigilant, not those who sleep upon their rights. This principle is embodied in well known dictum "*vigilantibus et non dormientibus jura subveniunt*".

3. Under these circumstances, in my considered opinion, the assessee is not interested in prosecuting the appeal. I,

therefore, hold that this appeal is liable to be dismissed for non prosecution. In this regard, I place reliance upon following case laws:-

1. *CIT vs. Multiplan India Ltd., 38 ITD 320 (Del)*
2. *Estate of Late Tukojirao Holkar vs. CWT, 223 ITR 480 (M.P.)*
3. *New Diwan Oil Mills vs. CIT (2008) 296 ITR 495 (P&H)*
4. *CIT vs. B. N. Bhattachargee And Another, 118 ITR 461(SC).*

4. Respectfully following the view taken in the cases cited above, I dismiss the appeal filed by the assessee for non prosecution.

5. In the result, the appeal of the assessee is dismissed.

**Order pronounced in the open Court on 16<sup>th</sup> April, 2019.**

Sd/-  
**[AMIT SHUKLA]**  
**JUDICIAL MEMBER**

DATED: 16<sup>th</sup> April, 2019

PKK: