

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

**BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER &  
SH.S.S.VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.884/KOL/2017  
(ASSESSMENT YEAR-2012-13)**

Waterlink Shoppers Pvt.Ltd., 66, Bandhaghat, Salkia, Howrah-711106. PAN-AABCW2117Q	<b>vs</b>	ITO, Ward-15(4), Kolkata-700107.
<b>(Appellant)</b>		<b>(Respondent)</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Sh. A.K.Nayak, CIT DR	
<b>Date of Hearing</b>	07.02.2019	
<b>Date of Pronouncement</b>	30.04.2019	

**ORDER**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

This appeal filed by the assessee against the order dated 19.01.2017 passed by CIT(A)-5, Kolkata for AY 2012-13.

2. When the matter was called on 07.02.2019, neither any authorized representative appeared on behalf of the assessee nor any application seeking adjournment was filed. 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 30.04.2019.**

**Sd/-  
(J.SUDHAKAR REDDY)  
ACCOUNTANT MEMBER**

**Sd/-  
(S.S.VISWANETHRA RAVI)  
JUDICIAL MEMBER**

*Date:- 30.04.2019*

*\*Amit Kumar\**

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1. Appellant- Waterlink Shoppers Pvt.Ltd., 66, Bandhaghat, Salkia, Howrah-711106.
2. Respondent- ITO, Ward-15(4), Kolkata-700107.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

By order

**AR/H.O.O  
ITAT, KOLKATA**