

**IN THE INCOME TAX APPELLATE TRIBUNAL
'SMC-A' BENCH : BANGALORE**

BEFORE SHRI JASON P BOAZ, ACCOUNTANT MEMBER

I.T. A. No. 645/Bang/2018
(Assessment Year : 2001-02)

Shri. Ishwarappa S. Devoor,
(Through L/H Somshekar S. Devoor),
Gurukrupa Nilaya, Bijapur Road, Beerappa Nagar,
Indi – 586 209.
PAN : AEJPD 5683 D

..... Appellant.

Vs.

Income Tax Officer,
Ward – II,
Bijapur.

..... Respondent.

Appellant By : None.

Respondent By : Shri Karuppusamy S. R, Addl. CIT (D.R)

Date of Hearing : 10.06.2019.

Date of Pronouncement : 10.06.2019.

O R D E R

Per Shri Jason P Boaz, A.M. :

This appeal by the assessee is directed against the order dt.19.02.2019 of Commissioner of Income Tax (Appeals), Belgavi for the Assessment Year 2001-02.

2. None has appeared on behalf of the assessee when this appeal was called for hearing today i.e., 10.06.2019. It is seen from the record that the assessee has earlier been afforded hearings on 03.05.2019, where none appeared on behalf of the assessee. It is also seen that the notices issued by Registry fixing the dates of hearing of this appeal for 13.05.2019 and 10.06.2019 have been returned unserved by Postal authorities. In view of the facts and circumstances of the case as laid out above, I am satisfied that the assessee is not interested in pursuing the present appeal.

3. In view of the above, we are of the opinion that the assessee is not seriously interested in pursuing the appeal on hand. 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 SERVIUNT LEGES". Considering the facts and circumstances of the case and keeping in view the provisions of Rule 19(2) of the Income Tax Appellate Tribunal Rules as were considered in the case of CIT Vs. Multiplan India Ltd. (38 ITD 320) (Del), the assessee's appeal is dismissed.

4. In the result, the appeal of the assessee for Assessment Year 2001-02 is dismissed.

Order pronounced in the open court on 10th June, 2019.

Sd/-
(JASON P BOAZ)
Accountant Member

Bangalore,
Dt.10.06.2019.
*NS

Copy to :

1. Appellant
2. Respondent
3. C.I.T.
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard File.

Assistant Registrar
Income Tax Appellate Tribunal
Bangalore.