

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

BEFORE SHRI JASON P BOAZ, ACCOUNTANT MEMBER

I.T. A. No. 923/Bang/2019
(Assessment Year : 2014-15)

Smt. Jayashree N. Bilgikar,
N B BHEL P.O., Malleswaram Quarters,
A & B Sector, BHEL Township,
Opp. Mysore Lamps, Malleswaram,
Bangalore – 560 012.
PAN : AHHPB 4134 E

Vs.

Income Tax Officer,
Ward – I(3)(3),
Bangalore.

..... Respondent.

Appellant By : None.

Respondent By : Shri. Ganesh R. G., Jr. Standing Counsel

Date of Hearing : 04.07.2019.

Date of Pronouncement : .07.2019.

ORDER

Per Shri Jason P Boaz, A.M. :

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-2, Bangalore, dated 28.02.2019 for the Assessment Year 2014-15.

2. None has appeared on behalf of the assessee when this appeal was called for hearing today i.e., 04.07.2019. It is seen from the record that the notice fixing hearing today sent by RPAD by the Registry has been returned unserved with the noting "incomplete address". In view of the facts and circumstances of the case as laid out above, it appears that the assessee is not interested in pursuing the present appeal.

3. In view of the above, I am 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 2014-15 is dismissed.

Order pronounced in the open court on 4th July, 2019.

(JASON P BOAZ)
Accountant Member

Bangalore,
Dt.04.07.2019.

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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.