

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C', NEW DELHI**

**Before Sh. H. S. Sidhu, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 6623/Del/2016 : Asstt. Year : 2006-07**

**ITA No. 6624/Del/2016 : Asstt. Year : 2007-08**

**ITA No. 6625/Del/2016 : Asstt. Year : 2008-09**

Smt. Harneet Kaur, D-97, Defence Colony, New Delhi-110024	Vs	ACIT, Central Circle-3, New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AEHPK0052M</b>		

**Assessee by : None**

**Revenue by : Ms. Shefali Swaroop, CIT DR**

**Date of Hearing: 29.07.2019**

**Date of Pronouncement: 29.07.2019**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

At the outset, we find from the record that the appeal was filed on 27.12.2016 whereas the order by the Id. CIT (A) u/s 250 of the Act has been passed on 12.06.2015. Thus, the appeal has been *prima facie* time barred by 490 days. No condonation petition was filed along with the appeal. Having found the defect, a defect notice has been issued by the Registry on 30.01.2017 to the assessee regarding non-filing of the condonation petition. The assessee has not complied to the notice.

2. Today, on the designated date of hearing none from the assessee has appeared and no application for condonation has been filed. Hence, keeping in view, it can be safely presumed that the assessee is not interested in pursuing the appeal. As observed by the Apex Court in many

cases, the law assist those who are vigilant and not those who sleep over their rights as found in the Maxim "Vililantibus Non Dormientibus Jura Subveniunt". We are conscious of the fact that the period of limitation should not come as a hindrance to do substantial justice between the parties. However, at the same time, a party cannot sleep over its right ignoring the statute of limitation and without giving sufficient and reasonable explanation for the delay. The assessee should be well aware of the statutory provisions and the period of limitation and should pursue its remedies diligently.

3. Since, the matter has been time barred, the appeal is hereby dismissed with liberty to the assessee to approach the Tribunal with condonation application if so desires.

4. In the result, the appeals of the assessee are dismissed in limine.  
(Order Pronounced in the Open Court on 29/07/2019).

Sd/-

**(H. S. Sidhu)**  
**Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 29/07/2019**

\*Subodh\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

**ASSISTANT REGISTRAR**