

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA
[Before Shri A. T. Varkey, JM & Shri Manish Borad, AM]**I.T.A. No. 1756/Kol/2017**
Assessment Year: 2012-13

Sri Tarakeswar Pandey (PAN: BANPP3256K)	Vs.	Income Tax Officer, Ward-48(2), Kolkata
Appellant		Respondent

Date of Hearing	24.02.2022
Date of Pronouncement	28.02.2022
For the Appellant	N o n e
For the Respondent	Shri Biswanath Das, Addl. CIT

ORDER**Per Shri A. T. Varkey, JM:**

This is an appeal preferred by the assessee against the order of Ld. CIT(A)-14, Kolkata dated 31.05.2017 for AY 2012-13.

2. None appeared on behalf of the assessee. At the outset, it is noted that this is an appeal filed in 2017 against the order of Ld. CIT(A) dated 31.05.2017. It is noted that despite the appeal has been listed for thirty-seven times none cared to appear on behalf of the assessee despite several notices. Therefore, there is no point in keeping the appeal pending. We note that even though notices have been served upon the assessee, no one has bothered to represent on behalf of assessee before this Tribunal. So, it gives an impression that assessee is not interested in pursuing the appeal before the Tribunal. The Hon'ble Supreme Court in the case of CIT Vs. B. N. Bhattacharjee & Anr. 118 ITR 461 (SC) observed that preferring an appeal means effectively pursuing it and the law does not help a sleeping litigant. Hence, the assessee's appeal is liable to be dismissed as un-admitted. We, therefore, relying upon the decision of ITAT Delhi Bench in the case of CIT Vs. Multiplan India (Pvt.) Ltd., 38 ITD 320 (Del), dismiss the appeal of the assessee for non-appearance. Liberty is also given to the assessee to move appropriate application for recalling this order

if assessee has just cause for not appearing/representing before us, which may be considered by the Tribunal on its own merit.

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

Order is pronounced in the open court on 28th February, 2022.

Sd/-
(Manish Borad)
Accountant Member

Sd/-
(Aby. T. Varkey)
Judicial Member

Dated : 28th February, 2022

JD(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Shri Tarakeswar Pandey, C/o Rajesh Mohan & Associates, Unit No. 18, 5th floor, Bagati House, 34, Ganesh Chandra Avenue, Kolkatea-700 013.
- 2 Respondent – ITO, Ward-48(2), Kolkata.
3. CIT(A)-14, Kolkata.
4. PCIT , Kolkata
5. DR, ITAT, Kolkata. (sent through e-mal)

/True Copy,

By order,

Assistant Registrar