

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA 'C(SMC)' BENCH, KOLKATA**

Before Shri P.M. Jagtap, Accountant Member

**I.T.A. No. 479 /KOL/ 2016
Assessment Year: 2006-2007**

M/s. Commercial Sales,.....Appellant
155/3, Ashokgarh PWD Road,
Kolkata-700 035
[PAN : AADFC 8222 M]
-Vs.-

Income Tax Officer,.....Respondent
Ward-42(4), Kolkata,
3, Government Place,
Kolkata-700 001

Appearances by:

N o n e, for the assessee

Shri Rajat Kumar Kureel, JCIT, Sr. D.R., for the Department

Date of concluding the hearing : May 04, 2016

Date of pronouncing the order : May 04, 2016

O R D E R

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals)-13, Kolkata dated 30.12.2015 for the assessment year 2006-07.

2. In this case, the appeal of the assessee was initially fixed for hearing on 22.04.2016. The assessee, however, filed an application seeking adjournment of the said date. Although none appeared on behalf of the assessee on 22.04.2016, the hearing fixed on the said date was adjourned by the Bench to 04.05.2016 by granting the application of the assessee for adjournment. On 04.05.2016, i.e. today, none, however, has appeared on behalf of the assessee nor any application seeking adjournment has been filed. It appears from this conduct of the assessee that the assessee is not seriously interested in prosecuting this appeal filed 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 Holkar -vs.- C.W.T. reported in 223 ITR 480, I treat this appeal as unadmitted and dismiss the same for non-prosecution.

4. **In the result, the appeal of the assessee is dismissed.**

Order pronounced in the open Court on May 04, 2016.

Sd/-
(P.M. Jagtap)
Accountant Member

Kolkata, the 4th day of May, 2016

Copies to : (1) **M/s. Commercial Sales,**
155/3, Ashokgarh PWD Road,
Kolkata-700 035

(2) **Income Tax Officer,**
Ward-42(4), Kolkata,
3, Government Place,
Kolkata-700 001

(3) **Commissioner of Income Tax (Appeals)-13, Kolkata;**
(4) **Commissioner of Income Tax- , Kolkata;**
(5) **The Departmental Representative**
(6) **Guard File**

By order
Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata

Laha/Sr. P.S.