

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

Before Shri P.M. Jagtap, Accountant Member

**I.T.A. No. 476/KOL/ 2015
Assessment Year: 2010-2011**

***M/s. Mukherjee & Chatterjee Enterprises,.....Appellant
G.T. Road, P.O. Rajbandh,
Durgapur-713 212
[PAN: AALFM 6001 G]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-1(4), Burdwan,
Aayakar Bhawan, Aayakar Bithi,
City Cebtre, Durgapur-713 216,
Dist. Burdwan (W.B.)***

Appearances by:

N o n e, for the assessee

Shri Dulal Chandra Mondal, JCIT, Sr. D.R., for the Department

Date of concluding the hearing : December 20, 2016

Date of pronouncing the order : December 20, 2016

O R D E R

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals), Durgapur dated 27.03.2015.

2. In this case, the appeal filed by the assessee was initially fixed for hearing on 18.07.2016. None, however, appeared on behalf of the assessee on the aid date and the hearing, therefore, was adjourned by the Bench to 15.09.2016 with a direction to the Registry to issue the notice of the said hearing by Registered Post with A/D at the address of the assessee available on record. On 15.09.2016, the Bench did not function and the hearing, accordingly, was adjourned to 07.11.2016. On 07.11,2016, the Id. D.R. sought adjournment and accordingly the hearing was adjourned to 20.12.2016 as announced in the open Court. On 20.12.2016, 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 it 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 subveniunt". 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 December 20, 2016.

Sd/-

(P.M. Jagtap)
Accountant Member

Kolkata, the 20th day of December, 2016

- Copies to :
- (1) **M/s. Mukherjee & Chatterjee Enterprises,
G.T. Road, P.O. Rajbandh,
Durgapur-713 212**
 - (2) **Income Tax Officer,
Ward-1(4), Burdwan,
Aayakar Bhawan, Aayakar Bithi,
City Centre, Durgapur-713 216,
Dist. Burdwan (W.B.)**
 - (3) **Commissioner of Income Tax(Appeals), Durgapur;**
 - (4) **Commissioner of Income Tax-**
 - (5) **The Departmental Representative**
 - (6) **Guard File**

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

Laha/Sr. P.S.