

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

**Before Shri P.M. Jagtap, Accountant Member**

**I.T.A. No. 1255/KOL/ 2014  
Assessment Year: 2006-2007**

**Vijay Kumar Prahladka,.....Appellant**  
**(Since deceased) through Legal Heir**  
**1, B.K. Paul Avenue,**  
**Kolkata-700 005**  
**[PAN: AFOPP 2439 P ]**

**-Vs.-**

**Income Tax Officer,.....Respondent**  
**Ward-42(1), Kolkata,**

**Appearances by:**

*None, for the assessee*

*Shri Alok Nag, JCIT, D.R., for the Department*

Date of concluding the hearing : February 28, 2017

Date of pronouncing the order : February 28, 2017

**O R D E R**

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals)-XXXVI, Kolkata dated 27.02.2014.

2. In this case, the appeal filed by the assessee was initially fixed for hearing before the Tribunal on 25.08.2016. None, however, appeared either on 25.08.2016 or even on 24.10.2016 and 12.01.2017, when the appeal of the assessee was again fixed for hearing before the Tribunal. The hearing, therefore, was adjourned to 28.02.2017. On 28.02.2017, 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 he 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 February 28, 2017.

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

***Kolkata, the 28<sup>th</sup> day of February, 2017***

Copies to : (1) ***Vijay Kumar Prahladka,  
(Since deceased) through Legal Heir  
1, B.K. Paul Avenue,  
Kolkata-700 005***

(2) ***Income Tax Officer,  
Ward-42(1), Kolkata***

(3) ***Commissioner of Income Tax(Appeals)-XXXVI, Kolkata;***

(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.***