

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH 'A', KOLKATA  
(Before Shri P. M. Jagtap, A.M. & Shri S.S.Viswanethra Ravi, J.M.)**

**ITA Nos. 1218/Kol/2014 : Asstt. Year : 2009-10**

Shri Haradhan Samanta PAN: ATFPS 1052E (APPELLANT)	Vs	C.I.T., Kol-XX, Kolkata (RESPONDENT)
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**Appellant by : None**

**Respondent by : Shri Rajat Subhra Biswas, CIT,DR**

<b>Date of Hearing : 23.02.2016</b>	<b>Date of Pronouncement :23.02.2016</b>
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**ORDER**

**Shri S.S.Viswanethra Ravi, J.M.**

This appeal is preferred by the assessee against the order dated 20.03.2014 passed by the CIT(Appeals)-XX, Kolkata for the assessment year 2009-10 passed under section 263 of the I.T.Act.

2. At the time of hearing, nobody appeared on behalf of the assessee today i.e., on 23.02.2016, despite the fact that the notice for the hearing on 23.02.2016 was sent to the assessee by registered with A/D. It is, therefore, presumed that in spite of notice of hearing being received, the assessee did not appear before the Bench on the date of hearing. On earlier occasions also, the appeal was fixed for hearing but the assessee either sought for adjournment or did not turn up at the time of hearing. This time also, the assessee did not appear at the time of hearing nor even he

sought for adjournment. It, therefore, appears that the assessee is not interested to prosecute the matter.

3. The law aids those who are vigilant, not those who sleep upon their rights. This principle is embodied in well known dictum, “VIGILANTIBUS ET NON DORMIENTIBUS JURA SUB VENIUNT”. Considering the facts and keeping in view the provisions of rule 19(2) of the Income-tax Appellate Tribunal Rules as were considered in the case of CIT vs. Multiplan India Ltd., (38 ITD 320)(Del), we treat this appeal as unadmitted.

4. Similar view has been taken by the Hon’ble Madhya Pradesh High Court in the case of Estate of Late Tukojirao Holkar vs. CWT (223 ITR 480) wherein it has been held as under:

*“if the party, at whose instance the reference is made, fails to appear at the hearing, or fails in taking steps for preparation of the paper books so as to enable hearing of the reference, the court is not bound to answer the reference.”*

5. Similarly, Hon’ble Punjab & Haryana High Court in the case of New Diwan Oil Mills vs. CIT (2008) 296 ITR 495) returned the reference unanswered since the assessee remained absent and there was not any assistance from the assessee.

6. Their Lordships of Hon’ble Supreme Court in the case of CIT vs. B. Bhattachargee & Another (118 ITR 461 at page 477-478) held that the appeal does not mean, mere filing of the memo of appeal but effectively pursuing the same.

7. So by respectfully following the view taken in the cases cited *supra*, we dismiss the appeal of the assessee for non-prosecution.

8. In the result, the appeal filed by the assessee is dismissed.

Order Pronounced in the Open Court on 23<sup>rd</sup> February, 2016.

**Sd/-**  
(P.M.Jagtap)  
ACCOUNTANT MEMBER

**Sd/-**  
(S.S.Viswanethra Ravi)  
JUDICIAL MEMBER

**Dated: 23/02/2016**

Talukdar/Sr.PS

**Copy of order forwarded to:**

- 1 Shri Haradhan Samanta, Vill, and P.O. Pursurah, P.S. Arambagh,  
Dist- Hooghly – 712 401.
- 2 I.T.O., Ward-1(4), Hooghly- 712 101
- 3 The CIT(A),
- 4 CIT,
- 5 D.R.

True Copy,

By order,

Asstt. Registrar, ITAT, Kolkata