

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI**

**BEFORE SH. R. K. PANDA, ACCOUNTANT MEMBER**

ITA No.674/Del/2019  
Assessment Year: 2015-16

Sh. Nikhil Luthra, B-9, First Floor, DLF, Industrial Area, Phase-I, Faridabad-121003 PAN No.ACUPL5134G	Vs	Income Tax Officer Ward –II(1), Faridabad
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	None
Respondent by	Shri S. L. Anuragi, Sr. DR

Date of hearing:	04/07/2019
Date of Pronouncement:	09/07/2019

**ORDER**

**PER R.K. PANDA, AM:**

This appeal filed by the assessee is directed against the order dated 30.11.2018 of the CIT(A), Faridabad relating to A. Y. 2015-16.

2. None appeared on behalf of the assessee at the time of hearing. Notice issued by the registry through RPAD was returned by the postal authorities with the remarks "Left". The assessee has not taken any steps to intimate the changed address, if any. Therefore, I proceed to decide this appeal on the basis of material available on record and after hearing the Ld. DR.

3. The assessee in the various grounds of appeal has challenged the order of the CIT(A) in upholding the assessment and thereby sustaining the various additions made by the Assessing Officer.

4. Facts of the case, in brief, are that the assessee is an individual and is engaged in job work and embroidery work on clothes in the name & Style of M/s. Antex Fashion, DLF Indl. area, Faridabad. He filed his return of income on 28.03.2016 declaring total income of Rs.16,87,510/-. The Assessing Officer completed the assessment u/s.143 (3) on 17.10.2017 determining the total income of the assessee at Rs.34,18,640/- wherein he made addition of Rs.2,61,745/- on account of mismatch in the 26 AS, Rs.53,862/- on account of interest on TDS, Rs.6,649/- on account of non submission of details relating reconciliation in the account of sundry creditors of Rs.11,137/- on account of cessation of liability u/s. 41 (1) and Rs.13,97,735/- on account of bogus sundry creditors.

5. Since the assessee could not substantiate with evidence to the satisfaction of the CIT(A) regarding non service of notice u/s. 143 (2), he upheld the validity of the assessment order. So far as merit of the additions are concerned the Ld. CIT(A) granted part relief to the assessee for which the assessee is in appeal before the Tribunal.

6. I have heard the Ld. DR and perused the material available on record. I find out of the various additions made by the Assessing Officer, the Ld. CIT(A) has sustained the addition of Rs.2,61,765/- on account of mismatch in the 26 AS and Rs.13,97,735/- on account of bogus sundry creditors and has

deleted the various other additions. There is nothing on record to take a contrary view that the view taken by the CIT(A) while sustaining the additions so made. So far as the ground relating to validity of assessment on account of unsigned notice issued u/s.143 (2) is concerned I find the assessee in form No.35 filed before the Ld. CIT (A) has not taken any such ground, therefore, the ground relating to non adjudication raised by the assessee in respect of assessment of jurisdiction is devoid of merit and therefore, the same is dismissed.

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

Order pronounced in the open court on .07.2019.

Sd/-  
**(R.K PANDA)**  
**ACCOUNTANT MEMBER**

\*Neha\*

Date:- 09.07.2019

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	04.07.2019
Date on which the typed draft is placed before the dictating Member	05.07.2019
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for Pronouncement	
Date on which the fair order comes back to the Sr. PS/ PS	
Date on which the final order is uploaded on the website of ITAT	09.07.2019
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	