

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

**BEFORE SHRI H. S. SIDHU, JUDICIAL MEMBER**

I.T.A. No. 4711/Del/2019  
Assessment Year: 2014-15

Mi Webpro Technologies Pvt. Ltd., vs.  
75/Back Side, 2<sup>nd</sup> Floor, Sant Nagar,  
East of Kailash, New Delhi  
(PAN:AAGCM0432M)  
**(ASSESSEE)**

INCOME TAX OFFICER,  
WARD-16(1), NEW DELHI

**(RESPONDENT)**

**Assessee by:** None

**Revenue by:** Sh. Manoj Kumar Chopra, Sr. DR.

**ORDER**

This appeal is filed by the assessee against the Order dated 25.09.2019 passed by the Ld. CIT(A)-37, New Delhi, relating to Assessment Year 2014-15 on the following grounds:-

1. *On the facts and circumstances of the case, the order passed by the learned Commissioner of Income Tax (Appeals) [CIT(A)] is bad both in the eyes of law and on facts.*
2. *On the facts and circumstances of the case,, the learned CIT(A) and the learned AO) has erred, both on facts and in law, failing to provide an adequate opportunity to the assessee, which is against the principle of natural justice.*
3. *On the facts and circumstances of the case, the learned CIT(A) has erred in failing to understand that the notice u/s 143(2) and the proceedings u/s 144 are bad, both in the eyes of law and on facts.*
4. *On the facts and circumstances of the case, the learned CIT(A) has erred, both on facts and in law, in sustaining the addition of an amount of Rs 44,33,105/-."*

2. The assessee has filed this appeal on 23.05.2019. Registry issued RPAD to the assessee for 25.09.2019. In response to the same, assessee nor its authorized representative appeared nor filed any application for adjournment. The Bench adjourned the matter for 07.01.2020 directed the Registry to issue RPAD notice to the assessee on the address given by the assessee in Form No. 36. Again on 07.01.2020, assessee nor its authorized representative appear nor filed any application for adjournment. Hence, I am of the view that no useful purpose would be served to issue notice again and again to the assessee on the address given by the assessee in Form no. 36, therefore, I am deciding the appeal ex parte assessee, after hearing the learned DR.

3. The learned DR stated that learned First Appellate Authority has given various opportunities to prosecute the matter in dispute, but the assessee did not appear before the learned First Appellate Authority as well as before the Tribunal. Therefore, no lenient view may be taken in favour of the assessee by setting aside the issues in dispute. He requested that appeal filed by the assessee may be dismissed.

4. I have heard the learned DR and perused the order passed by the Revenue authorities and I am of the view that the assessee remain non cooperative before the Assessing Officer because assessee did not appear before the AO twelve times which the AO has reproduced in para no. 1 of the assessment order. Finally the Assessing Officer has completed the assessment under section 144 of the Income Tax Act, 1961 on 22.12.2016. Aggrieved by the same, the assessee filed Appeal before the learned First Appellate Authority who has also issued various notices of

hearing to the assessee on the address mentioned in Form No. 35 by Speed Post and also through ITBA which the learned First Appellate Authority has mentioned in para nos. 4 and 5 of his impugned order and finally dismissed the appeal of the assessee.

5. I have gone through the orders passed by the Assessing Officer as well as by the learned First Appellate Authority and keeping in view the conduct of the assessee of the assessee, I agree with the contention raised by the learned DR that no lenient view may be taken in favour of the assessee, keeping in view the conduct of the assessee before the authorities below. Therefore, the appeal of the assessee is dismissed.

6. In the result, the appeal is dismissed.

Order pronounced on 07/01/2020.

**Sd/-**  
**[H.S. SIDHU]**  
**JUDICIAL MEMBER**

Date: 07/01/2020  
SH

**Copy forwarded to: -**

1. Appellant -
  2. Respondent -
  3. CIT
  4. CIT (A)
  5. DR, ITAT
- TRUE COPY

By Order,

Assistant Registrar, ITAT, Delhi Benches