

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A" NEW DELHI**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A No.2613/Del/2017
निर्धारणवर्ष/Assessment Year:2012-13**

Ashok Verma C/o Anil Jain DD & Co., CAs, 611, Surya Kiran Building, 19, K.G. Marg, New Delhi.	बनाम Vs.	ITO Ward 51(5), New Delhi.
PAN No. ADOPV9620J		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by	None
राजस्वकीओरसे /Revenue by	Shri Ved Prakash Mishra, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	09.01.2020
उद्घोषणाकीतारीख/Pronouncement on	09.01.2020

आदेश /O R D E R

PER BHAVNESH SAINI, J.M.

1. This appeal by assessee has been directed against the order of Ld. CIT(Appeals)-17, New Delhi dated 27.02.2017 for Assessment Year 2012-13.
2. In this case, assessee filed return of income declaring income of Rs. 4,73,600/-. The AO issued several statutory notices for completion of the assessment but none have been attended on behalf of the assessee. The assessee did not produce books of account and other documentary evidences before the AO, therefore, AO rejected the books of account u/s 145(3) and made the assessment u/s 144 of the Act. The AO made addition by estimating gross profit @ 5% and made addition of Rs.

99,20,915/- . The AO also made addition of Rs. 79,02,705/- on account of unexplained credits in absence of any confirmations.

3. The assessee challenged the *ex parte* assessment order as well as both the additions on merits. The Ld. CIT(A), however, noted that assessee has been given sufficient opportunities on various dates which have not been availed to by the assessee. Therefore, *ex parte* order has been correctly made. In absence of production of the books of account, other material and confirmation from the creditors confirmed both the additions and dismissed the appeal of assessee.

4. The assessee has been notified the date of hearing through registered post, however, assessee did not appear on the dates of hearing.

5. Ld. DR contended that in absence of any documentary evidences the authorities below were justified in making the additions.

6. Considering the facts of the case, we do not find any merit in the appeal of assessee. The assessee in the present appeal has challenged the *ex parte* assessment order u/s 144 of the Act because no reasonable opportunities of being heard have been given to assessee. However, the assessment order shows that several opportunities have been given to assessee through statutory notices but none have been complied with. Therefore, AO was compelled to pass *ex parte* assessment order. The assessee did not produce any books of account and documentary evidences along with confirmation of the creditors. Therefore, there was ample justification for the authorities below to confirm the additions. In absence

of any appearance from the side of the assessee, we do not find any merit on the appeal of the assessee. The same is, accordingly, dismissed.

7. In the result, the appeal of assessee is dismissed.

Order pronounced in the open court.

Sd/-
(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Dated: 9th January, 2020
**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi