

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI "SMC-1" BENCH: NEW DELHI**

(THROUGH VIDEO CONFERENCING)

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

**ITA No.298/Del/2019
Assessment Year : 2014-15**

| | | |
|---------------------------------------------------------------------------|----|-----------------------------------|
| Girdhar Bajaj, 7331/1, Khari Baoli, Delhi-110006. PAN-AAIPB3187H | vs | ITO, Ward-47(2), New Delhi. |
| APPELLANT | | RESPONDENT |
| Appellant by | | None |
| Respondent by | | Sh.Gaurav Pundir, Sr. DR |
| Date of Hearing | | 20.07.2021 |
| Date of Pronouncement | | 29.07.2021 |

ORDER

PER KUL BHARAT, JM :

This appeal filed by the assessee for the assessment year 2014-15 is directed against the order of Ld. CIT(A)-16, New Delhi dated 06.09.2018. The assessee has raised following grounds of appeal:-

1) *“That the Hon'ble Commissioner of Income Tax (Appeals) has erred in law as much as on the facts of the case by confirming the addition of Rs.17,81,355/- made by the learned Assessing Officer u/sec. 68 of the Act with respect to the cash deposit of Rs.12,61,355/- received by the appellant towards the sale of Malba and cash deposit of Rs.5,20,000/- received by him as reimbursement of expenses incurred by him towards the expenses on extension of time for construction on behalf of the purchaser to whom the appellant had sold the property during the year under appeal and share capital gain on the same.*

2) *That the Hon'ble Commissioner of Income Tax (Appeals) has erred in law as much as on the facts of the case by rejecting the additional evidence filed by the appellant in support of the aforesaid addition without*

appreciating the fact that through the evidences were available with the appellant at the time of assessment proceedings but the same could not be furnished before the learned Assessing officer as no sufficient opportunity was granted to the appellant to furnish the same despite specific request made for the same as the assessment was completed by him in haste on 30th June, 2016 when the same were getting time barred on 31st Dec., 2016.

3) *That the Hon'ble Commissioner of Income Tax (Appeals) while upholding the addition of Rs.12,61,355/- made by the learned Assessing Officer with regards to the sale of Malba failed to appreciate the fact that out of demolition of building and sale of Malwa is intricately linked to the sale of plot and that the sale of plot and structure (which is demolished) should be considered together for deriving the total sale consideration and that the same is taxable under the head 'Capital Gain' and not under 'Income from Other Sources'.*

4) *That the Hon'ble Commissioner of Income Tax (Appeals) have further erred in law as much as on the facts of the case by confirming the addition of Rs.1,03,562/- with regards to the interest received on fixed deposit with State Bank of India, Ferozpur on accrual basis with without appreciating the fact that the appellant have shown the interest received on such FDR in his return of income for the assessment year 2015-16 as he is following receipt / cash basis of accounting and have accounted the interest in the year of receipt of such interest in his account.”*

2. At the time of hearing, none appeared on behalf of the assessee. It is seen that this appeal was fixed for hearing on various dates i.e. 29.05.2019, 23.09.2019, 18.02.2020, 30.12.2020, 23.02.2021, 12.05.2021 and 20.07.2021. No appearance on behalf of the assessee on these dates was made at the time of hearing. Notices sent to the assessee through speed post, have been

returned back unserved. The notice for hearing fixed on 20.07.2021 is also returned back with remark “no such number at Khari Baoli, returned”. However, the notice was issued on the address given by the assessee in Form No.36. The assessee has not provided any other address to the Registry.

3. Ld. Sr. DR prayed for dismissal of the appeal.

4. I have heard the Ld. Sr. DR and perused the material available on record. It is seen that before Ld. CIT(A), various opportunities were granted to the assessee. Since none appeared on behalf of the assessee despite service of notices therefore, following the decision of Hon’ble Supreme Court in the case of *CIT vs B. N. Bhattacharya (1997) 118 ITR 461 (SC)* and decision of Delhi Tribunal in the case of *CIT vs Multiplan India Pvt. Ltd. reported in 38 ITD 320 (Del.)*. I hereby dismissed the appeal of the assessee for want of prosecution.

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

Above decision was pronounced on conclusion of Virtual Hearing on 29th July, 2021.

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

Amit Kumar

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI