

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI "C" BENCH: NEW DELHI**

(THROUGH VIDEO CONFERENCING)

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &
SH.PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**ITA No.189/Del/2018
Assessment Year : 2005-06**

GDA Finvest & Trade Pvt.Ltd., Delhi Rohtak Road, Assam Timber Market, Swarna Park, Mundka, New Delhi. PAN-AAACG4200D	vs	DCIT, Circle-10(1), New Delhi.
APPELLANT		RESPONDENT
Appellant by		None
Respondent by		Ms. Anima Barnwal, Sr DR
Date of Hearing		03.08.2021
Date of Pronouncement		03.08.2021

ORDER

PER KUL BHARAT, JM :

This appeal filed by the assessee for the assessment year 2005-06 is directed against the order of Ld. CIT(A)-12, New Delhi dated 12.10.2017. The assessee has raised following grounds of appeal:-

- 1. "That on the facts of the case and under the law, the penalty order passed by the Id. A.O. u/s 271(1)(c) is liable to be quashed because the Id. A.O. had not specified the "charge", at the time of initiating penalty.*
- 2. That on the facts of the case and under the law, the Id. CIT(A) has erred in not appreciating that penalty u/s 271(1)(c) is not sustainable, simply because the assessee had failed to get the addition of Rs. 5,00,000/- (made by the Id. A.O. on account of unexplained share capital) deleted.*
- 3. That on the facts of the case and under the law, the Id. CIT(A) has erred in not appreciating that penalty u/s 271(1)(c) is not sustainable, simply because the assessee had failed to get the disallowance of Rs.*

14,382/- (made by the Ld. A.O. on account of deferred revenue expenses) deleted.

4. That on the facts of the case and under the law, the Id. CIT(A) has erred in confirming the order dt. 28.12.2015 passed by the Id. A.O. u/s 271(1)(c) imposing penalty of Rs.1,88,212/-.

5. That on the facts of the case and under the law, the Id. CIT(A) has erred in dismissing the assessee's appeal, without properly looking into the facts of the case of the assessee.”

2. No one appeared on behalf of the assessee at the time of hearing. The notice of hearing was sent through speed post to the address furnished by the assessee at “GDA Finvest & Trade Pvt.Ltd., Delhi Rohtak road, Assam Timber Market, Swarna Park, Mundka, New Delhi”, is returned back with remark “Incomplete address”. The notice is returned back unserved. The assessee had not furnished correct and complete address. Before Ld.CIT(A), the same address was furnished and Ld.CIT(A) dismissed the appeal of the assessee. However, before Ld. CIT(A), Sh. Archit Aggarwal, CA & Sh.Sunil Sharma without proper authorization, attended the proceedings.

3. Ld. Sr. DR submitted that appeal of the assessee be dismissed.

4. We have heard the Ld. Sr. DR and perused the material available on record. In these facts and circumstances, it appeared that the assessee is not interested in prosecuting the present appeal. 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.). We 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 03rd August, 2021.

Sd/-

**(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER**

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