

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

**BEFORE MS SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SH. PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

I.T.A. No. 2755/DEL/2018 (A.Y 2012-13)

(THROUGH VIDEO CONFERENCING)

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| Hind Industries Ltd. A-1, Phase-1, Okhla Industries Area, New Delhi AAACH0870N (APPELLANT) | Vs | DCIT Circle-11(2) New Delhi (RESPONDENT) |
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|----------------------|----------------------------------|
| Appellant by | None |
| Respondent by | Ms. Anima Barnwal, Sr. DR |

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| Date of Hearing | 13.09.2021 |
| Date of Pronouncement | 28.09.2021 |

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the assessee against the order dated 04/01/2018 passed by CIT (A)-42, New Delhi for assessment year 2012-13.

2. The grounds of appeal are as under:

“1. The Ld.CIT(A) has grossly erred in law and on facts of the case in upholding the disallowance of expenses on purchase of Raw Material amounting To Rs. 60,20,73,064/-Under Section 40(A)(3) of Income Tax Act,1961.

2. The Learned CIT (A) Has grossly erred in law and facts of case in not following the earlier decision of Learned ITAT passed in case of the

assessee about deletion of additions made U/s 40(A)(3) amounting to Rs.60,20,76,064/-.”

3. The assessee company is engaged in the business of marketing and manufactured fertilizer and retail intermediate products, export of processed meat products. The assessee filed return of income on 29/9/2011 declaring loss of Rs. 1,01,55,404/-. The Assessing Officer made disallowance of commission of Managing Director amounting to Rs.3,45,629/-, disallowance on account of cash purchases u/s 40A(3) amounting to Rs. 60,26,73,064/- and disallowance u/s 14A amounting to Rs. 2,57,35,700/-.

4. Being aggrieved by the penalty order, the assessee filed appeal before the CIT(A). The CIT (A) partly allowed the appeal of the assessee.

5. At the time of hearing, none appeared on behalf of the assessee despite giving notice which is return back with the remark that “left without address”. There is no new address available or filed by the assessee before us. Therefore, service is completed and we are proceeding on the basis of submissions made by the assessee before the Assessing Officer and before the CIT(A) as well.

6. The Ld. DR relied upon the assessment order and the order of the CIT(A).

7. We have heard Ld. DR and perused all the relevant materials available on record. After going through the records, it is found that the CIT(A) has relied upon the decision of the earlier year i.e. Assessment Year 2010-11 and confirmed the said additions. Thus, the assessee has relied upon the copy of purchase account only in respective ledger bills and that to summary of these bills. The assessee has not given any PAN, complete address regarding the parties. Further, notice u/s 133(6) to 51 parties were returned back by the postal authorities with the remarks “no such person is available at the given address”. Thus, no identity was proved by the assessee in this Assessment

Year. Therefore, the CIT(A) has rightly confirmed the additions made by the Assessing Officer. Hence, the appeal of the assessee is dismissed.

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

Order pronounced in the Open Court on this 28th Day of September, 2021

Sd/-

**(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER**

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated: 28/09/2021

*R. Naheed **

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

