

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI “E” BENCH: NEW DELHI**

**(THROUGH VIDEO CONFERENCING)**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

**ITA No.4693/Del/2017  
[Assessment Year : 2013-14]**

Mohd. Qasim, E-13/A, 34, Seelampur, New Delhi-110053. PAN-AACPQ9485B	vs	ITO, Ward-57(1), New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Shri Bhopal Singh, Sr.DR	
<b>Date of Hearing</b>	17.03.2022	
<b>Date of Pronouncement</b>	05.05.2022	

**ORDER**

**PER KUL BHARAT, JM :**

The present appeal filed by the assessee for the assessment year 2013-14 is directed against the order of Ld. CIT(A)-19, New Delhi dated 11.04.2017. The assessee has raised following grounds of appeal:-

***“Ground No. 1.***

*Whether on the facts and in circumstances of the case and in law, the Ld. CIT (A) is justified in sustaining the disallowance amounting to Rs. 8,42,338/- on account of mismatch in balance of creditor as per confirmation submitted by creditor and as shown by the appellant.*

***Ground No. 2.***

*Whether on the facts and in circumstances of the case and in law, the Ld. CIT (A) is justified in sustaining the disallowance amounting to Rs. 40,000/- on account of mismatch in balance of creditor M/s M.M Steel as per confirmation submitted by creditor and as shown by the appellant.*

**Ground No. 3.**

*The assessee retains the right to add/delete/modify any of the above grounds of appeal at any stage.”*

2. No one appeared on behalf of the assessee when the appeal was called for hearing. It is seen from the record that from the various dates of hearing, no one has attended the proceedings on behalf of the assessee. Therefore, the appeal is taken up for hearing in the absence of the assessee.

**FACTS OF THE CASE**

3. Facts giving rise to the present appeal are that in this case, the assessee filed return of income through e-mode on 30.09.2013 declaring total income of Rs.3,62,180/- which was processed u/s 143(1) of the Income Tax Act, 1961 (“the Act”). The Assessing Officer (“AO”) issued various statutory notices to the assessee. In response thereto, no one attended the proceedings on behalf of the assessee. Therefore, the AO proceeded to frame the assessment u/s 144 of the Act vide order dated 03.03.2016. The AO noticed that the assessee has declared creditors of Rs.5,34,66,602/- but the details of the same were not filed in the course of the assessment proceedings. Therefore, the AO added back the creditors to the extent of Rs.3,13,01,918/- raised during the year under appeal being unverified. Further, the AO made addition on account of rental income of Rs.2,09,400/- and of Rs.95,318/- out of the expenses claimed by the assessee on adhoc basis. Thus, the AO assessed income at Rs.3,19,68,820/- against the declared income of Rs.3,62,180/-.

4. Aggrieved against this, the assessee preferred appeal before Ld.CIT(A) who dismissed the appeal.

5. Aggrieved against the order of Ld.CIT(A), the assessee preferred appeal before the Tribunal.

6. Apropos to the grounds of appeal, Ld. Sr. DR stated that the assessee has been negligent throughout the proceedings. There was no representation on behalf of the assessee. He submitted that the order of the authorities below may be sustained.

7. We have heard contention of the Ld. Sr. DR and perused the material available on record and gone through the orders of the authorities below. It is seen that the AO made addition on account of unverified creditors of Rs.3,13,01,918/-. However, the Ld.CIT(A) in his rectification order, has given substantial relief regarding unverified creditors passed in the rectification proceedings pertaining to Colourtex Industries Ltd, Surat and M/s. M.M.Steel, E-111, New Seelampur, Delhi-53. In the appeal giving effect, the AO has computed net taxable income at Rs.15,49,240/-. Before this Tribunal, the assessee has challenged the sustaining of disallowance amounting to Rs.8,42,338/- on account of mis-match incompliance of creditors as per confirmation submitted by the creditors and shown by the appellant and similar ground is regarding mis-match of Rs.40,000/- on account of confirmation given by M/s. M.M.Steel and claimed by the assessee. The assessee has not reconciled the mis-match before this Tribunal even no evidences were filed. Therefore, we do not see any reason to interfere in the finding of the authorities below, the same is hereby affirmed. Thus, Grounds raised by the assessee are dismissed.

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

Order pronounced in the open Court on 05<sup>th</sup> May, 2022.

***Sd/-***

**(PRADIP KUMAR KEDIA)  
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