

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'A' NEW DLEHI**

**BEFORE SHRI PRADIP KUMAR KEDIA, ACCOUNTANTMEMBER  
AND  
SHRI N.K. CHOUDHRY, JUDICIAL MEMBER**

**ITA No. 5690/Del/2017  
Assessment Year: 2012-13**

Alpana Novelties Mfg. Co.,  
1531, GaliKotana, Sui Walan,  
Delhi.  
Darya Ganj, New Delhi

vs.

Income-tax Officer,  
Ward 48(5), New

**PAN : AAQFA0860L**  
(Appellant)

(Respondent)

Appellant by : None  
Respondent by : Mrs.KirtiSankratyayan, Sr. DR  
  
Date of hearing : 12.05.2022  
Date of order : 25.05.2022

**ORDER**

**PER N.K. CHOUDHRY, J.M.**

This appeal has been preferred by the Assessee against the order dated 02.06.2017, impugned herein, passed by the learned Commissioner of Income-tax (Appeals)-1, Gurgaon (in short 'Id. Commissioner') u/s. 250(6) of the Income-tax Act, 1961 (in short 'the Act') for the assessment year 2012-13.

2. Though various notices for the dates of hearing have been issued to the Assessee, however, the Assessee could not be served on one or the other reasons. As it appears from the record, the notice issued for the date of hearing on 23.08.2021 was returned back by the postal department with the remarks "LENE SE MANA

KIYA", meaning thereby 'refused to receive the notice', hence, we are constrained to decide this appeal as ex-parte.

3. The brief facts, relevant for adjudication of the instant appeal are that the Assessee company had e-filed its return of income on 31.03.2012 by declaring income of Rs.8,75,730/- which was selected for scrutiny through CASS and resulting into issuance of notice u/s. 143(2) on dated 07.08.2013 and making of an additions of Rs.43,79,891/- on account of creditor parties for not establishing their identity and genuineness and disallowance of partial expenses to the tune of Rs.2,38,090/- on account of non-deduction of TDS on payments made for expenses.

4. The Assessee being aggrieved, preferred first appeal before the Id. Commissioner who vide impugned order affirmed the same. Against the said affirmation, the Assessee is in appeal before us.

5. Heard the Ld. DR who supported the impugned order. It reveals from the order impugned that with regard to the addition of Rs.43,79,891/-, the Assessee had filed an application for production of additional evidence u/r. 46A of the Income-tax Rules, 1962 (in short "the Rules"), which was disallowed by the Id. Commissioner and consequently, addition u/s. 68 of the Act to the tune of Rs.43,79,891/- was upheld.

Further, with regard to addition of Rs.2,38,090/- on account of non-deduction of TDS on payments made for expenses, the Id. Commissioner while considering the peculiar facts that the Assessee has made categorical admission before the Assessing Officer for

non-deduction of tax at source qua repair and maintenance of plants and machinery, affirmed the action of the Assessing Officer.

We have given our thoughtful consideration to the facts and circumstances of the case and the reasons given by the by the Ld. Commissioner in affirmation of additions under consideration and do not find any substance or reason or justification to controvert the findings of the Ld. Commissioner and to interfere with the impugned order, as the same does not suffer from any perversity, impropriety and/or illegality. Consequently, we are not inclined to interfere with the same.

6. In the result, the appeal filed by the Assessee stands dismissed.

Order pronounced in the open court on 25/05/2022

Sd/-

**(PRADIP KUMAR KEDIA)**  
**ACCOUNTANT MEMBER**

Sd/-

**(N.K. CHOUDHRY)**  
**JUDICIAL MEMBER**

Dated: 25/05/2022

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