

**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH 'B' LUCKNOW**

**BEFORE SHRI A.D JAIN, VICE PRESIDENT AND
SHRI T.S. KAPOOR, ACCOUNTANT MEMBER**

ITA No.329 /Lkw/2016
A.Y. 2011-12

Shyam Roller Flour Mills, Rama Bhavan, ITI Road, Fatehpur PAN-AAJFM 1704E	Vs.	ACIT, CC-1, Kanpur
(Appellant)		(Respondent)

ITA No.535 /Lkw/2016
A.Y. 2011-12

Shyam Floor Mills Pvt. Ltd., Gopal Nagar, Fatehpur PAN-AADCS2289K	Vs.	ACIT, Central Circle-1, Kanpur
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Smt. Sheela Chopra, CIT (DR)
Date of hearing	18/05/2022
Date of pronouncement	30/05/2022

ORDER

PER T.S. KAPOOR, A.M.:

These two appeals have been filed by two assesseees against separate orders of Id. CIT(A) dated 16.02.2016 and 31.05.2016.

2. None has been appearing on behalf of assesseees in these appeals and therefore on earlier two occasions the appeal in ITA No. 329/Lkw/2016 was dismissed for non prosecution vide order of Tribunal dated 20.07.2016 and again was dismissed for non prosecution vide order of the Tribunal dated 08.02.2019. However, on both occasions MA were filed by the assessee and the order was

recalled vide order of the Tribunal dated 20.02.2017 and 24.10.2019 respectively and the appeal was listed for hearing on merits. Similarly appeal in ITA No. 535 was dismissed for non prosecution on 8.2.2019 which however was recalled for hearing on merits vide order of the Tribunal dated 24.10.2019. Even after such dismissals and further recalling of the orders of Tribunal dismissing appeals, none has been appearing as noted from the order sheet notings made in the appeal files. Therefore, with the consent of Id. DR it was decided to dispose off the appeals.

3. Having heard the Id. DR, we find that Assessing Officer had made certain additions on account of difference in stock. Before the Commissioner of Income Tax (Appeals) certain submissions were made. However, the Id. CIT(A) did not find any merit in the written submissions made before him. Before us, no written submission has been made neither by assesseees nor by its counsel to explain and to rebut the findings of Id. CIT(A). In the absence of any submissions by assesseees or its counsel for rebutting the findings of Id. CIT(A), we do not find any reason to interfere in the findings of Id. CIT(A). Therefore, the appeals filed by the assesseees are dismissed.

4. In the result, both the appeals filed by the assesseees are dismissed.

(Order pronounced in the open court on 30/05/2022)

Sd/-
(A.D. Jain)
Vice President

Sd/-
(T.S. Kapoor)
Accountant Member

Aks –
Dtd. 30/05/2022

Copy of order forwarded to:

(1) <i>The appellant</i>	(2) <i>The respondent</i>
(3) <i>Commissioner</i>	(4) <i>CIT(A)</i>
(5) <i>Departmental Representative</i>	(6) <i>Guard File</i>

Assistant Registrar