

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

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No.7644/Del/2019  
[Assessment Year : 2010-11]**

Jai Parkash Yadav, Near Elite Cinema, Opp.SBI, Railway Road, Hisar, Haryana-125001. <b>PAN-AJHPP8862D</b>	vs	ITO, Ward-5, Hisar
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Shri Om Prakash, Sr.DR	
<b>Date of Hearing</b>	24.05.2022	
<b>Date of Pronouncement</b>	07.06.2022	

**ORDER**

**PER KUL BHARAT, JM :**

This appeal filed by the assessee for the assessment year 2010-11 is directed against the order of Ld. CIT(A)-5, Ludhiana dated 21.06.2019.

2. The assessee has raised following grounds of appeal:-

*“On the facts and in the circumstances of the case and in law the Ld. CIT(A) erred in confirming following action of the Assessing Officer in:*

- i) initiating proceedings u/s 147/144 of the Income-tax Act, 1961 and completing assessment u/s 147/144 of the Act at an income of Rs. 15,40,000/-;*
- ii) initiating proceedings u/s 147 of the Act without there being any reason to believe that income has escaped assessment;*
- iii) passing order u/s 147/144 of the Act without supplying copy of reasons & without giving opportunity to file the objection;*
- iv) confirming the addition of Rs.9,83,055/- on account of Long Term Capital Gain.*

v) No section has been mentioned by Ld. AO, under which section addition had been made amounting to Rs. 15,40,000/- and Ld. CIT(A) confirmed the addition of Rs.983055/- confirmed by Ld. CIT(A).

*The above actions being arbitrary, erroneous, unwarranted and unjust must be quashed with directions for relief.”*

3. At the time of hearing, no one appeared on behalf of the assessee. It is seen from the records that since 22.12.2020, no one has been attending the hearing on behalf of the assessee. The notices sent through speed post are returned unserved with remark “incomplete address”. It is seen from the records that the notices were sent by the Registry as per the address furnished by the assessee in Form No.36. The assessee has not provided the complete address which he ought to have supplied. The assessee has also not provided any current address, therefore, the appeal of the assessee is taken up for hearing in the absence of the assessee and is being disposed off on the basis of material available on record.

#### **FACTS OF THE CASE**

4. Facts giving rise to the present appeal are that it was noticed by the AO that the assessee has not filed any return of income and it was also noticed that the assessee alongwith two other co-owners, had sold a property amounting to Rs.42,08,000/-. Therefore, the case of the assessee was re-opened u/s 147 of the Income Tax Act, 1961 (“the Act”) for re-assessment. Notice u/s 148 of the Act was issued but no compliance was made. Before the assessing authorities, there was no representation on behalf of the assessee. Therefore, the AO made addition of Rs.15,40,000/-.

5. Aggrieved against this, the assessee preferred appeal before Ld.CIT(A), who partly allowed the appeal. Thereby, Ld.CIT(A) confirmed the addition of Rs.9,83,055/- as Long term Capital Gain.

6. Aggrieved against the order of Ld.CIT(A), the assessee is in appeal before this Tribunal.

7. Ld. Sr. DR submitted that the assessee has been thoroughly negligent and has not attending the proceedings before the AO and the Ld.CIT(A). After considering the material, it has been fair enough to restrict the addition to the extent of Rs.9,83,055/-.

8. Apropos to grounds of appeal, the assessee has not rebutted the finding arrived at by the authorities below even before this Tribunal. The assessee has also not brought any contrary material on record therefore, in the absence of the finding of the authorities below, the addition is sustained. The grounds raised by the assessee are rejected.

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

Order pronounced in the open Court on 7<sup>th</sup> June, 2022.

**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