

**IN THE INCOME TAX APPELLATE TRIBUNAL “PATNA” BENCH: PATNA
VIRTUAL HEARING AT KOLKATA**

[Before Shri Rajpal Yadav, Vice-President & Shri Rajesh Kumar, Accountant Member]

**I.T.A. No. 182/PAT/2017
Assessment Year : 2013-14**

M/s IDIO Construction & Industries (India) Pvt. Ltd. (PAN: AAAC 1876 M)	Vs.	ITO, Ward-2(1), Patna
Appellant		Respondent

Date of Hearing	17.05.2022
Date of Pronouncement	08 .07.2022
For the Appellant	None
For the Respondent	Shri Rupesh Agrawal, Sr. D.R

ORDER

Per Shri Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax(Appeals)-1, Patna [hereinafter referred to as ‘Ld.CIT(A)’] dated 11.10.2017 for the assessment year 2013-14.

2. The assessee has raised six grounds challenging the order of Ld. CIT(A) on various issues/additions as confirmed by the Ld. CIT(A) upholding the order of AO. At the time of hearing when the case was called for hearing neither the assessee nor the authorized representative of the assessee appeared before the Bench virtually to argue the case despite service of notice on the assessee according to evidences placed before us. We note that even on the previous occasions the case was fixed as many as six times on different dates and none appeared. Under the present facts and circumstances, we are of the view that the assessee is not interested in prosecuting the appeal and accordingly the same is disposed off after hearing the ld DR and taking into account the merits.

3. After considering the facts on records and after hearing the Ld. D.R., and also perusing the assessment order of the AO and appellate order passed by the Ld. CIT(A),

we observe that on various issues the Ld. CIT(A) has given a very detailed finding as to how the appeal of the assessee was liable to be dismissed on the issues and was accordingly dismissed.

4. We note that in ground no. 1, the assessee has challenged the confirmation of addition of Rs. 14,36,819/- which represents the income tax demand deposited by the assessee against the earlier assessment years and charged the same to the profit and loss account which is obviously not allowable as deduction. Accordingly the Ld. CIT(A) rightly affirmed the order of AO on this issue. Similarly on the other grounds raised and dismissed by the Id CIT(A), a very reasoned ad speaking order has been passed by the Ld. CIT(A). In view of these facts and circumstances, we are inclined to uphold the order of Ld. CIT(A) as there is no material before us to take a contrary view than what have been taken by the first appellate authority. Accordingly the appeal of the assessee is dismissed by upholding the order of Ld. CIT(A).

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

Order is pronounced in the open court on 8th July, 2022

Sd/-

(Rajpal Yadav)
Vice-President

Sd/-

(Rajesh Kumar)
Accountant Member

Dated: 8th July, 2022

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- M/s IDIO Construction & Industries (India) Ltd., C/o, Ramswarup Pd. Singh, Near Brahm Asthan, Dariyapur Gola Road, Patna-800004.
2. Respondent – ITO, Ward-2(1), Patna
3. Ld. CIT(A)- 2, Patna
4. DR, Patna Bench, Patna.

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata