

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.5081/Del/2018
Assessment Year: 2014-15

Ashif 11110, Kotlamenwatiyan, Sikendra Gate Near Irshad Ki Chakki Hapur U.P.	Vs	ITO Ward – 3 (4) Hapur
(APPELLANT)		(RESPONDENT)

Appellant	None
Respondent	Sh. Kanav Bali, Sr. DR

Date of hearing:	08/08/2022
Date of Pronouncement:	08/08/2022

ORDER

PER N.K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT(A), Muzaffarnagar dated 15.05.2018 pertaining to A.Y.2014-15.

2. The grievance of the assessee read as under :-

1. That on the facts and in the circumstances of the case and in law, the order passed by the Ld. Commissioner of Income Tax (Appeals) ("Ld. CIT(A)") is bad in law.
2. That on facts and circumstances of the case, Ld. CIT(A) grossly erred in confirming the action of the Ld. Assessing Officer ("Ld. AO") of rejecting the books of accounts u/s 145 of the Income Tax Act, 1961 ('the Act').
 - 2.1 That the Ld. CIT(A) and Ld. AO erred in rejecting the books of accounts on the basis that the appellant has purchased the raw material in cash and grossly erred in not considering the exception provided under Rule 6DD(e)(ii).
 - 2.2 That the Ld. CIT(A) and Ld. AO erred in not considering the requirement of cash payment to the purchases made by the appellant in view of the nature of business of the appellant.
 - 2.3 That the Ld. CIT(A) and Ld. AO erred in not considering the supporting documents / vouchers provided during the course of appellate proceedings.
 - 2.4 That the Ld. CIT(A) and Ld. AO grossly erred in taking self contradictory view by accepting the sales and not accepting the purchases of the appellant as the quantity which was sold during the year must have been purchased.
3. That on the facts and circumstances of the case, Ld. CIT(A) erred in confirming the action of the Ld. AO of estimating the net profit of the appellant at the rate of 5% on gross receipts.
 - 3.1 Without prejudice to the ground no. 3, the Ld. CIT(A) erred in confirming the action of the Ld. AO of considering 5% net profit rate on Gross Receipt and did not consider the net profit rate of the earlier years which were accepted by the department or the industry trend.
 - 3.2 Without prejudice to the ground no. 3 & 3.1, the Ld. CIT(A) and Ld. AO erred in not providing any basis for considering the net profit rate of 5% on gross receipt.

That the appellant reserves its right to add, alter, amend or withdraw any ground of appeal either before or at the time of hearing of this appeal.

3. This appeal was first listed for hearing on 17.08.2021 and thereafter on several occasions inspite of notice none appeared on behalf of the assessee.

4. On 02.05.2022 the Bench asked the DR to get the notice served through the AO. The AO in his report on record states that the notice was served by him to the address of the assessee Sh. Ashif on 24.06.2022 at 11.56 AM inspite of this the assessee chose not to appear. We decided to proceed exparte.

5. The DR was heard at length. Case record carefully perused.

6. Briefly stated the facts of the case are that the assessee is engaged in the business of trading of raw meat and live animals which are supplied to big plants. The return was filed declaring total income of Rs.6,33,480/- on a total turnover of Rs.124714503/-. The return was selected for scrutiny assessment and necessary details were called by the AO from the assessee. On receiving no plausible reply and supporting documentary evidences to justify lower profit, The AO applied net profit rate of 5% and made addition of Rs.5632,597/-which was confirmed by the CIT(A).

7. We have given a thoughtful consideration to the findings of the CIT(A) wherein the CIT(A) has examined each and every aspect of the additions made by the AO. We could not find any error or infirmity in the findings of the CIT(A). The appeal of the assessee is accordingly dismissed.

8. Decision announced in the open court on 08.08.2012.

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

NEHA, Sr. Private Secretary

Date:- .08.2022

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
 ITAT NEW DELHI

Date of dictation	08.08.2022
Date on which the typed draft is placed before the dictating Member	10.08.2022
Date on which the typed draft is placed before the Other member	10.08.2022
Date on which the approved draft comes to the Sr.PS/PS	10.08.2022
Date on which the fair order is placed before the Dictating Member for Pronouncement	10.08.2022
Date on which the fair order comes back to the Sr. PS/ PS	10.08.2022
Date on which the final order is uploaded on the website of ITAT	10.08.2022
Date on which the file goes to the Bench Clerk	10.08.2022
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	