

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

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No. 2903/DEL/2019 [A.Y. 2013-14]
ITA No. 2904/DEL/2019 [A.Y. 2014-15]

Hind Industries Ltd.
A-1, Phase-1, Okhla Industrial
Area, New Delhi

Vs.

The A.C.I.T
New Delhi

PAN: AAACH 0870 N

(Applicant)

(Respondent)

Assessee By : None

Department By : Shri M. Baranwal, CIT-DR

Date of Hearing : 23.08.2022
Date of Pronouncement : 23.08.2022

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

These two appeals by the assessee are preferred against two separate orders of the CIT(A) - 22, New Delhi dated 30.01.2019 pertaining to Assessment Years. 2013-14 and 2014-15.

2. Since common grievances are involved in both the appeals, they were heard together and are disposed of by this common order for the sake convenience and brevity.

3. Both these appeals were listed for hearing in the month of June, 2022 on which date none appeared on behalf of the assessee. Thereafter, notices were issued by RPAD which were returned with a noting "Left without address". We are left with no option but to proceed exparte.

4. At the very outset, the ld. DR pointed out that identical issues were considered by this Tribunal in Assessment Year 2012-13 in assessee's own case wherein this Tribunal has dismissed the appeal exparte.

5. We have carefully perused the orders of the authorities below. We have also considered the decision of this Tribunal in ITA No. 2755/DEL/2018 order dated 28.09.2021.

6. We find that this Tribunal in Assessment Year 2012-13 in ITA No. 2755/DEL/2018 has considered similar grievance on identical set of facts and held as under:

"7. We have heard Ld. DR and perused all the relevant materials available on record. After going through the records, it is found that the CIT(A) has relied upon the decision of the earlier year i.e. Assessment Year 2010-11 and confirmed the said additions. Thus, the assessee has relied upon the copy of purchase account only in respective ledger bills and that to summary of these bills. The assessee has not given any PAN, complete address regarding the parties. Further, notice u/s 133(6) to 51 parties were returned back by the postal authorities with the remarks "no such person is available at the given address". Thus, no identity was proved by the assessee in this Assessment Year. Therefore, the CIT(A) has rightly confirmed the additions made by the Assessing Officer. Hence, the appeal of the assessee is dismissed."

7. On finding parity of facts, respectfully following the decision of the co-ordinate bench [supra], we dismiss both the appeals filed by the assessee.

8. In the result, the appeals of the assessee in ITA Nos. 2903/DEL/2019 and 2904/DEL/2019 are dismissed.

The order is pronounced in the open court on 23.08.2022.

Sd/-

**[ASTHA CHANDRA]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 23rd August, 2022.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
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