

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

SHRI SAKTIJIT DEY, JUDICIAL MEMBER

ITA No.6567/Del/2019
Assessment Year: 2011-12

Bhagwan, 5188-A, Naya Bazar, Delhi PIN:1100 06	Vs.	ITO, Ward 47(1), New Delhi
PAN :AAIPB9518Q		
(Appellant)		(Respondent)

Appellant by	N o n e
Respondent by	Shri Om Parkash, Sr. DR

Date of hearing	26.07.2022
Date of pronouncement	21.10.2022

ORDER

This is an appeal by the assessee against order dated 12.06.2019 of learned Commissioner of Income-Tax (Appeals)-16, New Delhi for the assessment year 2011-12.

2. When the appeal was called for hearing, none appeared on behalf of the assessee.

3. On perusal of record, it is observed that, though, the appeal was fixed earlier for hearing on seven occasions, the assessee never

appeared inspite of issuance of multiple notices of hearing. These facts reveal complete lack of interest and negligence of the assessee in pursuing the present appeal. Since, adequate opportunities of representation have already been granted to the assessee, which he has failed to avail, I proceed to dispose of the appeal ex parte qua the assessee after hearing the learned Departmental Representative and based on material on record. The grounds raised by the assessee are as under:

1. On the facts and circumstances of the case and in law, the assessment order passed by A.O. is bad-in-law and without jurisdiction and learned Commissioner of Income-Tax (Appeals) erred in not holding so.
2. On the facts and circumstances of the case and in law, the assessment order passed by Assessing Officer is arbitrary and against the principle of natural justice and Learned Commissioner of Income-Tax erred in not holding so.
3. On the facts and circumstances of the case and in law, the Commissioner of Income-Tax(Appeals) erred in confirming the action of the Assessing Officer making an addition of Rs.1,78,106 u/s 69A as unexplained income.

4. Briefly, the facts are, the assessee is a resident individual. Based on information received that assessee is a beneficiary of accommodation entry by way of bogus purchase bills of Rs.1,78,106, the Assessing Officer reopened the assessment under Section 147 of the Act. Since, the assessee did not appear in course of assessment proceedings to substantiate that purchases worth Rs.1,68,106 are genuine, the Assessing Officer proceeded to complete the assessment by adding back the amount of Rs.1,78,106. The addition so made was sustained by learned Commissioner (Appeals).

5. I have heard the learned Departmental Representative and perused the material available on record.

6. Undisputedly, before the Assessing Officer, assessee did not appear and comply with the queries raised by the Assessing Officer with regard to the disputes purchases of Rs.1,78,106. Thus, in absence of any supporting evidence being furnished by the assessee, the Assessing Officer treated the purchases as bogus and added to assessee's income.

7. On perusal of impugned order of learned Commissioner (Appeals), it appears that no cogent evidence was furnished by the

assessee to prove the purchases. The position remains identical before me as well. Thus, in absence of any evidence furnished by the assessee to prove the purchases, I do not find any reason to interfere with the decision of learned Commissioner (Appeals). Accordingly, I uphold the addition. Grounds are dismissed.

8. In the result, the appeal is dismissed.

Order pronounced in the open court on 21st October, 2022.

Sd/-
(SAKTIJIT DEY)
JUDICIAL MEMBER

Dated: 21st October, 2022.

Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi