

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

**Before Sh. Kul Bharat, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 1673/Del/2016 : Asstt. Year : 2012-13**

M/s OCL Iron & Steel Ltd., 910, Ansal Bhawan, 16, K.G. Marg, New Delhi-110001	Vs	ACIT, Central Circle-30, New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AAAC08611J</b>		

**Assessee by : None**

**Revenue by : Sh. Jeetender Chand, Sr. DR**

**Date of Hearing: 25.10.2022**

**Date of Pronouncement: 25.10.2022**

**ORDER**

**Per Kul Bharat, Judicial Member:**

This appeal by the assessee against the order of Id. CIT(A)-30, New Delhi dated 29.01.2016 pertaining to A.Y. 2012-13.

2. The assessee has raised following grounds of appeal:

*"1. The Id. CIT(A) erred in upholding the validity of the assessment order against the facts off the case and the applicable law.*

*2. the appellant seeks Honourable Tribunal's indulgence to add, alter, modify and ground of appeal."*

3. The only effective ground raised by the assessee against the order of Id. CIT(A) upholding the validity of the Assessment Order.

4. None attended the proceedings on behalf of the assessee. The notices issued by the Registry are not returned by the Postal Authority. Therefore, it is presumed that the notice has been duly served upon the assessee. From the record, it is seen that since 16.02.2021 no one has been attended the proceedings on behalf of the assessee.

5. The Id. DR supported the order of Id. CIT(A) and submitted that there is no infirmity of the order of the Id. CIT(A) in respect of upholding the validity of assessment.

6. We have heard the Id. DR and perused the material on record.

7. We find that the Id. CIT(A) has given finding of fact by observing as under:

*"4.4 I have carefully considered assessment order, written submissions, case laws relied upon and oral arguments of Ld. AR. The objections/arguments of the appellant are discussed as under:-*

*(i) It is submitted by the appellant that ACIT, Rourkela has no jurisdiction to issue notice on 07.8.2013. In this regard, I have perused the assessment record and discussed with the A.O., who was also present in the appellate proceedings. The A.O. was also called alongwith case record to explain the reason for issuing notice.*

*(ii) The present A.O. received the assessment record on transfer in the month of August, 2014 and therefore, it is mandatory to issue notice u/s 143(2) within a period of 6 month from the end of the F.Y., in which return of income is filed i.e. 30.9.2013.*

- (iii) *Further, the PAN was also not transferred to the present A.O. erstwhile CC-14, after order u/s 127, till September, 2013.*
- (iv) *Because of these peculiar facts and circumstances, it was mandatory to issue a notice u/s 143(2), since the notice dated 07.8.2013 was generated automatically under CASS and at that time the PAN was owned by ACIT, Rourkela.*

*In view of the above facts, the arguments of the appellant are not acceptable and accordingly dismissed.*

*Accordingly, ground no. 1, is dismissed."*

8. The above finding of fact of Id. CIT(A) has not been rebutted by the assessee by placing any contrary material on record. Therefore, the ground raised by the assessee is dismissed.

9. In the result, the appeal of the assessee is dismissed.  
Order Pronounced in the Open Court on 25/10/2022.

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 25/10/2022**

**\*Subodh Kumar, Sr. PS\***

Copy forwarded to:

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

Sd/-

**(Kul Bharat)**  
**Judicial Member**

**ASSISTANT REGISTRAR**