

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "C": NEW DELHI**

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER  
AND  
SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No. 1396/DEL/2018  
[Assessment Year: 2007-08]**

Ms. Himanshi Arora, 17/197, 2 <sup>nd</sup> Floor, Back Side Subhash Nagar, New Delhi-110027. PAN:AGZPA8676M	<u>Vs</u>	Income-tax Officer, Ward-20(1), New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	<b>None</b>	
<b>Department represented by</b>	<b>Shri Abhishek Kumar, Sr. DR</b>	
<b>Date of hearing</b>	<b>22.11.2022</b>	
<b>Date of pronouncement</b>	<b>22.11.2022</b>	

**ORDER**

**PER KUL BHARAT, JM:**

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals)-15, New Delhi, dated 29.12.2017, pertaining to the assessment year 2007-084. The assessee has raised following grounds of appeal,

“1. On the facts & in the circumstances of the case and in law, the authorities below erred in reopening the subject assessment and confirming the said action, despite the fact that the said reopening was made mechanically based completely on unverified details in ACIT's letter dated 20.03.2013, reproduced into Reasons without any enquiry or verification or application of mind.

2. On the facts & in the circumstances of the case and in law, the CIT(A) erred

in confirming the protective assessment as made, despite the Revenue's own case that proprietorship concerns as referred to in the impugned order were controlled and operated by Vaibhav Jain only, and not the Assessee.

3. On the facts & in the circumstances of the case and in law, the CIT(A) erred in confirming protective assessment in the Assessee's hands, despite there being no evidence on record to state that she was operating the eight proprietorship concerns as referred to in the impugned orders.

4. On the facts & in the circumstances of the case and in law, the CIT(A) erred in confirming the protective assessment made without verifying as to whether the Assessee had opened bank accounts of the said eight concerns.

5. On the facts & in the circumstances of the case and in law, the CIT(A) erred in confirming protective assessment at an income of Rs.78,62,720/-, without any evidence as to the existence of the said income, nor of its inuring to the Assessee.”

2. At the time of hearing no one attended the proceedings on behalf of the assessee. It is seen from the record that on earlier occasion also no one attended the proceedings.

Therefore, the appeal is taken up for hearing in the absence of the assessee.

3. At the outset learned DR pointed out that the present appeal is defective as in form no. 36, the order challenged relates to assessment year 2007-08 and in form no. 35 the assessment order is stated to '2006-07'. He further pointed out that the assessment order which is enclosed with the appeal memo is dated 18.03.2014 pertaining to the assessment year 2006-07.

4. We have heard learned DR and perused the material on record. We find merit into the contention of the learned DR. As per the appeal memo and form no. 35 the assessment order relates to assessment year 2006-07. However, the impugned order is related to assessment year 2007-08 and appeal is also filed before this Tribunal stating the assessment year 2007-08. Further, it is seen that form no. 36, filed by the assessee, is not

in accordance with rules and incomplete. Hence, the appeal of the assessee is defective. We, therefore, dismiss the same. However, a liberty is given to the assessee to approach the Tribunal for recalling of the order after defect is removed.

5. Assessee's appeal stands dismissed accordingly.

Order pronounced in open court during the course of hearing on 22nd November, 2022.

**Sd/-**  
**(NARENDRA KUMAR BILLAIYA)**  
**ACCOUNTANT MEMBER**  
**\*MP\***

Copy forwarded to:

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

**Sd/-**  
**(KUL BHARAT)**  
**JUDICIAL MEMBER**

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**