

IN THE INCOME TAX APPELLATE TRIBUNAL  
PUNE BENCH "A", PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.1202/PUN/2018  
निर्धारण वर्ष / Assessment Year: 2004-05

VGA Digital Printers Pvt. Ltd., 301, 3 <sup>rd</sup> Floor, Mandke Business Centre, 652, Narayan Peth, ABC Chowk, Pune- 411030. PAN : AABCV7000K	Vs.	ACIT, Circle-9, Pune.
Appellant		Respondent

Assessee by : None  
Revenue by : Shri Ramnath P. Murkunde  
Date of hearing : 21.11.2022  
Date of pronouncement : 30.11.2022

**आदेश / ORDER**

**PER INTURI RAMA RAO, AM:**

This is an appeal filed by the assessee directed against the order of Id. Commissioner of Income Tax (Appeals)- 8, Pune [‘the CIT(A)’] dated 27.04.2018 for the assessment year 2004-05.

2. Briefly, the facts of the case are that the appellant is a private limited company engaged in the business of graphic designing and digital printing. The Return of Income for the assessment year 2004-05 was filed on 01.11.2004 declaring loss of Rs.21,42,692/-. Against the original return of income, the assessment was

completed by the Assistant Commissioner of Income Tax, Circle-13, Pune ('the Assessing Officer') vide order dated 30.10.2006 passed u/s 143(3) of the Act at loss of Rs.20,67,692/- after making disallowance of Rs.75,000/-. Subsequently, a notice u/s 148 was issued on 17.03.2008, as the Assessing Officer had formed a belief that the income had escaped assessment, as the depreciation was allowed at 100% on the assets taken over by it from its predecessor and claim of bad debts of Rs.11,67,897/- was wrongly allowed in the original assessment. Subsequently, the assessment was completed on 16.12.2008 after disallowing depreciation of Rs.28,06,571/- and bad debts of Rs.11,67,897/-.

3. Being aggrieved by the above assessment order, an appeal was filed before the Id. CIT(A) who vide order dated 12.01.2010 confirmed the additions made by the Assessing Officer. On further appeal before the ITAT, the ITAT vide order dated 29.11.2013 had set-aside the assessment to the file of the Assessing Officer to decide the issues afresh after disposing of the objections raised by the appellant against the reasons recorded by the Assessing Officer for reopening the assessment.

4. Pursuant to the order of the ITAT, the Assessing Officer issued notices requiring the appellant to make the submissions and

the appellant had submitted its objection for reopening the assessment before the Assessing Officer. The said objection has been disposed of by the Assessing Officer as set out in para 4.1 to 9 of the assessment order and completed the assessment reiterating the additions made in the re-assessment order.

5. Being aggrieved, an appeal was filed before the ld. CIT(A) challenging that the order passed pursuant to the ITAT order is bad in law, inasmuch as, the Assessing Officer had failed to consider the objection raised by the assessee. The said ground of appeal was dismissed by the ld. CIT(A) by making reference to the relevant paragraphs of the assessment order and upheld the addition made by the Assessing Officer.

6. Being aggrieved, the appellant is in appeal before us in the present appeal.

7. When the matter was called on, none appeared on behalf of the appellant-assessee despite due service of several notices of hearing. Therefore, we proceed to dispose of this matter after hearing the ld. Sr. DR.

8. On going through the order of the ld. CIT(A), we find that the order of the ld. CIT(A) is reasoned one and there is no material on record to demonstrate that the appellant is entitled for deduction

warranting a different view on the additions made by the Assessing Officer as confirmed by the ld. CIT(A).

9. In the result, the appeal filed by the assessee stands dismissed.

Order pronounced on this 30<sup>th</sup> day of November, 2022.

Sd/-  
(PARTHA SARATHI CHAUDHURY)  
JUDICIAL MEMBER

Sd/-  
(INTURI RAMA RAO)  
ACCOUNTANT MEMBER

पुणे / Pune; दिनांक / Dated : 30<sup>th</sup> November, 2022.

*Sujeet*

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The CIT(A)-8, Pune.
4. The Pr. CIT-4, Pune.
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "A" बेंच, पुणे / DR, ITAT, "A" Bench, Pune.
6. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune.