



**IN THE INCOME TAX APPELLATE TRIBUNAL,
CUTTACK BENCH, CUTTACK**

**BEFORE S/SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND ARUN KHODPIA, ACCOUNTANT MEMBER**

ITA No.189/CTK/2020

Assessment Year : 2015-16

Orissa Education Trust, Plot No.361(A), Kuberpuri, Patrapada, Bhubaneswar.	Vs.	DCIT (Exemptions), Aayakar Bhavan, Rajaswa Vihar, Bhubaneswar.
PAN/GIR No.AAAAO 0485 G		
(Appellant)	..	(Respondent)

Assessee by : None

Revenue by : Shri M.K.Gautam, CIT DR

Date of Hearing : 24/01/2023

Date of Pronouncement : 24/01/2023

ORDER

Per Bench

This is an appeal filed by the assessee against the order of the Id CIT(A) -1, Bhubaneswar, dated 19.2.2019 in Appeal No.0758/17-18 for the assessment year 2015-16.

2. Shri M.K.Gautam, Id CIT DR appeared on behalf of the revenue. None represented on behalf of the assessee. The appeal has been filed by the assessee on 5.10.2020. The appeal has been posted for hearing on multiple occasions of nearly 9 times being 8.3.2021, 10.2.2022,

22.3.2022,5.5.2022,13.6.2022, 26.7.2022, 21.8.2022, 28.11.2022 and again today. Other than seeking adjournment or not being present, there is no attempt by the assessee to have its appeal disposed off. Consequently, we are left with no other option but to dispose the appeal of the assessee on merits.

3. The facts in the present appeal shows that the assessee has challenged the disallowance of Rs.2,80,93,836/- made by the AO, which has been confirmed by the Id CIT(A) The assessee has also challenged the addition of Rs.2,90,00,000/- representing the difference in the value of the building. A perusal of the order of the Id CIT(A) shows that in para 4.2 in respect of addition of Rs.77,86,617/-, the Id CIT(A) has called for remand report and has considered the same along with the rejoinder filed by the assessee. It is noticed that the Id CIT(A) has confirmed the addition as the appellant had been unable to prove anything to the contrary to that what could be produced before the Assessing Officer in the course of assessment and remand proceedings.

4. Coming to the disallowance of Rs.2,80,93,836/-, it is noticed that the Id CIT(A) in para 5.2 of his order has categorically given a finding that the appellant could not controvert the facts during the remand proceedings and also before the Id CIT(A) in the appellate proceedings in respect of the findings of the Assessing Officer in the assessment proceedings.

5. Coming to the issue of addition representing Rs.2,90,00,000/-, a perusal of para 6.2 of the order of the Id CIT(A) shows that the appellant was unable to file the report showing the valuation in respect of the construction of the building. It is also noticed that the Id CIT(A) has given a finding that the appellant could not produce any evidence and explanation to refute and negate the findings of the Assessing Officer in respect of the said addition. Thus, clearly, the Id CIT (A) has gone into the facts of each of the addition and it is only on account of the failure on the part of the assessee to produce any evidence to negate the findings of the Assessing Officer that the Id CIT(A) has confirmed the addition.

6. Before the Tribunal also, admittedly, the assessee has not filed any documents or evidence which could assist the Tribunal to draw a conclusion contrary to that drawn by the Id CIT(A). This being so, we are of the view that the order of the Id CIT(A) do not call for any interference and consequently, same stands upheld.

7. In the result, appeal of the assessee stands dismissed.

Order dictated and pronounced in the open court on 24/01/2023.

Sd/-
(Arun Khodpia)
ACCOUNTANT MEMBER

sd/-
(George Mathan)
JUDICIAL MEMBER

Cuttack; Dated 24/01/2023
B.K.Parida, SPS (OS)

Copy of the Order forwarded to :

1. The Appellant : Orissa Education Trust, Plot
No.361(A), Kuberpuri, Patrapada,
Bhubaneswar
2. The Respondent: DCIT (Exemptions),
Aayakar Bhavan, Rajaswa Vihar,
Bhubaneswar
3. The CIT(A)-1, Bhubaneswar
4. Pr.CIT-1, Bhubaneswar
5. DR, ITAT, Cuttack
6. Guard file.
//True Copy//

By order

Sr.Pvt.secretary
ITAT, Cuttack