

**IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH: 'B' NEW DELHI ]**

**BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**I.T.A. No. 1028/DEL/2018 (A.Y. 2014-15)**

M/s. S. P. Projects, H. No. 3-126, 2 <sup>nd</sup> Floor, (Near Kali Badi) Bengali Colony, Mahavir Enclave, New Delhi – 110 045.  <b>PAN No. ABQFS0162G</b> <b>( APPELLANT )</b>	Vs.	Income Tax Officer,  Ward : 33 (3),  New Delhi.  <b>( RESPONDENT )</b>
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<b>Assessee by :</b>	<b>N o n e;</b>
<b>Department by:</b>	<b>Shri Rajendra Jha, Sr. D. R.;</b>

<b>Date of Hearing</b>	<b>09.02.2023</b>
<b>Date of Pronouncement</b>	<b>14.02.2023</b>

**ORDER**

**PER YOGESH KUMAR US, JM**

This appeal is filed by the assessee against the order dated 27.11.2017 of the ld. Commissioner of Income Tax (Appeals)-11 (hereinafter referred to CIT (Appeals) Ghaziabad, for assessment year 2014-15.

2. The assessee has raised the following substantive grounds of appeal :-

*“1. That the order of the Ld. CIT (A) is bad in law and against the statutory provisions.*

*2. That the order passed by the CIT(A) is without affording adequate opportunity and is violation of principal of natural justice.*

*3. On the facts and in circumstances of the case and in law the Ld. CIT(A) has erred in upholding the addition of Rs. 67,63,148/-.*

*4. On the facts and in circumstances of the case and in law the Ld. CIT (A) has erred holding that appeal is defective and not maintainable.*

*5. On the fact and in circumstances of the case and in law the Ld. CIT(A) has erred in not determining the appeal on the merit and dismissing it on technical ground.”*

3. Brief facts of the case are that, the assessment order came to be passed against the assessee by making an addition of Rs. 67,63,148/- as there was difference of receipts as per AIR/26AS as reported in the ITR of the assessee. The Ld. A.O. has also ordered for initiating separate penalty proceedings u/s 271B and another separate penalty proceedings u/s 271A of the Act. As per the assessee a penalty order dated 04/07/2016 came to be passed by levying penalty of Rs. 25,88,300/- therefore an appeal came to be filed by the assessee before the Ld.CIT(A) against the order passed u/s 271 of the Act. During the appeal proceedings, the Ld.CIT(A) has verified from the A.O. and found that no penalty order u/s 271 of the Act has been passed against the assessee, therefore, dismissed the appeal filed by the assessee.

4. Aggrieved by the order of dismissal of the appeal dated 08/08/2016 the assessee has filed the present appeal on the grounds mentioned above.

5. None appeared for the assessee even after issuing notices to the registered address of the assessee which were returned with an endorsement 'no such person'. Therefore, we deem it fit to decide the matter after hearing the Ld. DR and on verifying the material on record.

6. It is observed that the assessee has preferred an appeal before the Ld.CIT(A) aggrieved by the 'penalty order passed u/s 271 of the Act'. The Ld.CIT(A) has rightly dismissed the appeal after ascertaining the fact from the A.O. that no penalty order u/s 271 of the Act has been passed in the said case for the year under consideration. Therefore, the assessee cannot have any grievance against the revenue, thus we do not find any reason to entertain the present appeal. Accordingly, the appeal filed by the assessee is dismissed.

7. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on : **14/02/2023**.

**Sd/-**  
**( ANIL CHATURVEDI )**  
**ACCOUNTANT MEMBER**

Dated : 14/02/2023

*\*R.N, Sr. PS\**

**Sd/-**  
**(YOGESH KUMAR U.S.)**  
**JUDICIAL MEMBER**

Copy forwarded to :-

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI