

**IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH : " A" NEW DELHI]**

**BEFORE DR. B. R. R. KUMAR, ACCOUNTANT MEMBER
AND
SH. YOGESH KUMAR U.S., JUDICIAL MEMBER**

I.T.A. No. 7077/DEL/2017 (A.Y 2011-12)

<p>Avtar Singh Kochar S. K. Bansal, CA, 101, Kochar Market, 1st Floor, Jhajjar Road, Rohtak, Haryana PAN: AEOPK4447F (APPELLANT)</p>	Vs.	<p>DCIT Central Circle-25 Jhandewalan Extension New Delhi (RESPONDENT)</p>
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Appellant by	None
Respondent by	Sh. P Praveen Sidharth, CIT DR

Date of Hearing	22.02.2023
Date of Pronouncement	24.02.2023

ORDER

PER YOGESH KUMAR U.S., JM

This appeal is filed by the assessee against the order dated 11/09/2017 passed by CIT(A)-29, New Delhi for Assessment Year 2011-12.

2. None appeared for the assessee.
3. The Ld. DR fairly submitted that after giving the appeal effect, the assessee cannot have grievance as there is no demand for the tax from the

assessee. The Ld. DR has placed the screen shot of the appeal effect which is reproduced hereunder:-

Confidential
Shri Avtar Singh

Appeal effect dated 7-11-17 u/s 250

Income Tax Demand Processing System

Doc No: PAN/AEOPK4417F
Asmt Yr: 2011-12
Name: SHRI AVTAR SINGH KOCHAR
Payments: ICS/IDS

Section: 260
Adjustments: Do not Exist
Assessed Inc: 201825050 Agriculture Inc
National Return: C Does't Exist
Gross Demand: Computer: FDD Processing Covered U/s 119(2)(a)

Grs. Tax	60401515	Edu Cess	1812045	Additional Inc Tax + Int payable on distributed profits	0
Tax Pwd	60401515	Tax Credit u/s 115-JKA	0	Additional Inc. Tax and Int. Paid	0
Surcharge	0	Relief	6221840	Tax interest considered	0
Interest u/s 234A	7024976	Net Tax	6221840	Net Tax	14535126
Interest u/s 234B	40811024				
Interest u/s 234C	2246809				
Additional Tax					
Gross Demand	78903388				
Delay Attributable to Assessee u/s 244A					
Delay From Dt					
Particular Status					
Payments					
Manual Refund					30468516
Total					30468516
Interest u/s 234D	5919976				
Interest u/s 234B	8551355				
Interest u/s 234C	0				
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4. In view of the submission made by the Ld. DR by appreciating the fairness of the Ld. DR the present appeal filed by the assessee is dismissed as became infructuous.

Order pronounced in the Open Court on : 24th February, 2023.

**Sd/-
(B. R. R. KUMAR)
ACCOUNTANT MEMBER**

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

Dated : 24/02/2023
R. N, Sr. PS

Copy forwarded to :

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

ASSISTANT REGISTRAR
ITAT NEW DELHI