

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “B” DELHI**

**BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER
&
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A No.4425/DEL/2016
Assessment Year 2011-12

Mekaster Engineering Ltd., 908, Ansal Bhawan, K.G. Marg, New Delhi.	v.	Income Tax Officer, Ward-6(3), New Delhi.
TAN/PAN: AAACS8785P		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri Pankaj Khanna, Sr.DR		
Date of hearing:	01	03	2022
Date of pronouncement:	20	03	2023

ORDER

PER PRADIP KUMAR KEDIA, A.M.:

The captioned appeal has been filed by the Assessee against the order of the Commissioner of Income Tax (Appeals)-XX, New Delhi ('CIT(A)' in short) dated 23.03.2016 arising from the assessment order dated 31.03.2014 passed by the Assessing Officer under Section 143(3) of the Income Tax Act, 1961 (the Act) concerning AY 2011-12.

2. The grounds of appeal raised by the assessee read as under:

“1. The order of the Assessing Officer is erroneous of the facts and law. On the facts and circumstances of the case he ought to have accepted the returned income.

2. The order passed by the Id. CIT(A) is not according to law and facts of the circumstances. That due to certain unavoidable circumstances the Assessee-company was not in a position to produce the evidence in support of ground of appeal filed.

3. *That the ld. A.A has erred in initiating penalty proceeding u/s. 271(1)(c) of the Income Tax Act being contrary to the facts and law.*
4. *That the ld. A.A is not justified in disallowing ESI, PF, TDS payable and other expenses on the facts and circumstances of the case.*
5. *The ld. Assessing Officer is not justified in not allowing any other opportunity to the appellant to produce necessary evidence.*
6. *Any other ground or grounds as may be urged at the time of hearing.”*

3. When the matter was called for hearing, none appeared for the assessee. It is seen from the record that multiple opportunities have been given to the assessee therefore, we are constraint to proceed *ex-parte*.

4. The assessment order was perused and it was found that certain additions were made on account of disallowance. The returned income of Rs.14,15,736/- was accordingly assessed at Rs.4,25,90,410/-.

5. Against the aforesaid assessment passed under Section 143(3) of the Act, the assessee preferred appeal before the CIT(A). However, the CIT(A) declined to grant any relief to the assessee owing to the fact that the assessee was totally non-cooperative despite several opportunities. In the absence of any rebuttal to the observations made by the Assessing Officer against the assessee, the ld. CIT(A) did not see any reason to interfere with the findings given in the assessment order. The CIT(A) thus passed *ex-parte* order confirming the action of the Assessing Officer.

6. Before the Tribunal as well, the assessee has remained indolent and nonchalant. No material was placed to support the grievances raised in the appeal despite six opportunities.

7. It is thus noted that in the present case right from the first appellate stage, the assessee has showed inexplicable indifference to the appeals filed both before the CIT(A) as well Tribunal. Number of opportunities were given by the CIT(A) as well as by the ITAT. The assessee did not care to file any reply. In absence of any rebuttal, the CIT(A) proceeded further with the appeal *ex-parte* and decided the appeal on merits and confirmed the order passed by the Assessing Officer by confirming the additions / disallowances under challenge. On going through the orders passed by the Assessing Officer as well as the Id. CIT(A), we are of the opinion that in the absence of any explanation by the assessee on the issues involved, the CIT(A) was justified in confirming such additions / disallowance. The assessee has continued its supine indifference before the Tribunal. We thus find no mitigating circumstances in the present case to interfere with the order of the lower authorities. Hence, we decline to interfere.

8. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 20/03/2023.

Sd/-

**[CHANDRA MOHAN GARG]
JUDICIAL MEMBER**

DATED: /03/2023

Prabhat

Sd/-

**[PRADIP KUMAR KEDIA]
ACCOUNTANT MEMBER**