

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "H": NEW DELHI**

**Before Shri N. K. Billaiya, Accountant Member
and
Shri Anubhav Sharma, Judicial Member**

**ITA No. 8188/Del/2019
(Assessment Year: 2015-16)**

V Go Motors Pvt. Ltd, E-1/4, Above Hero Motors Corp, Pandav Nagar, Patparganj, Delhi (Appellant)	Vs.	ITO, Ward-26(1), New Delhi (Respondent)
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PAN: **AAECV4135E**

Assessee by :	None
Revenue by:	Ms. Sapna Bhatia, CIT DR

Date of Hearing	27/04/2023
Date of pronouncement	27/04/2023

ORDER

PER ANUBHAV SHARMA, J. M.:

1. The appeal has been preferred by the Assessee against the order dated 09.08.2019 of Ld. Commissioner of Income Tax (Appeals)-9, New Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeal No. 9/10269/17-18 arising out of an appeal before it against the assessment order dated 20.12.2017 passed u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by the Id AO, ITO, Ward-26(1), New Delhi (hereinafter referred as the Ld. AO).
2. Facts in brief are that return of income was filed declaring income of Rs. 28,05,700/- assessment has been completed on an income Rs. 1,71,63,849/- and while doing so the Assessing Officer after disallowing the various expenses

as detailed below has considered the same as the income of the Assessee. 15% of expenses of Rs. 2,38,49,515/- being Rs. 35,77,427/- disallowed. The Assessee had made addition to the building and also on other fixed assets amounting to Rs. 72,38,500/-. The Assessing Officer has disallowed 30% of such expenditure at Rs. 24,12,833/-. The Assessing Officer has also disallowed depreciation of Rs. 10,11,257/- on the building. The assessing officer has also treated the entire amount of investment of Rs. 12,41,839/- in four fixed assets as income of the Assessee and also further disallowed depreciation on such four fixed assets of Rs. 2,30,249/-. The assessing officer has also disallowed 15% expenses on spares and lubricants amounting to Rs. 58,84,544/-. In this way assessment has been computed at Rs. 1,71,63,849/- as against returned income of Rs. 28,05,700/-. The Assessee claimed before the Id CIT(A) that all such additions and disallowances have been made on the basis of estimate surmise and conjectures without rejecting the books of accounts.

3. As the case was called for hearing today, non-appeared. Record shows earlier on 23.01.2022 matter was heard ex-parte, however, when fixed for clarification on oral request of assessee, hearing was adjourned to 27th January, 2023. However, non-appeared on 27th January, 2023 and the Bench had directed for issuing notices on hearing by RPAD. None has appeared for the assessee while track consignment report is on his record. No more opportunity is justifiable. Arguments on merits of the case were heard of Ld. Sr. DR, who supported the orders of Ld Tax Authorities below.

4. Now appreciating the matter on record it can be observed that primarily the Ld. Tax Authorities below had passed the orders, making additions as the assessee failed to produce any evidence before them. It can be observed from the order of Ld CIT(A) that for every addition he had sustained, he mentions that the disputed expenditure was not supported with any bill/voucher or other evidence. That being so when assessee prefers to be ex parte here, then no other opinion can be formed. Merely because the disallowances or additions were made on ad hoc that does not make the orders illegal when assessee

himself has failed to produce any corroborative evidence of expenditures or purchases. The grounds raised have no substance and the appeal of assessee is dismissed exparte.

5. Order pronounced in the open court on 27/04/2023.

Sd/-

(N. K. Billaiya)
Accountant Member

Sd/-

(Anubhav Sharma)
Judicial Member

Dated: 27/04/2023
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi

Date of dictation	27.04.2023
Date on which the typed draft is placed before the dictating member	27.04.2023
Date on which the typed draft is placed before the other member	
Date on which the approved draft comes to the Sr. PS/ PS	
Date on which the fair order is placed before the dictating member for pronouncement	
Date on which the fair order comes back to the Sr. PS/ PS	
Date on which the final order is uploaded on the website of ITAT	
date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	