

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'G' : NEW DELHI)
BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.2776/Del/2017
(Assessment Year : 2008-09)

M/s. Smasher Advertise Pvt. Ltd. 108, M J Shopping Centre, Veer Shavarkar Block, Shakarpur, New Delhi 110092	Vs.	ACIT Central Circle-28 New Delhi
(APPELLANT)		(RESPONDENT)

Assessee by	None
Revenue by	Shri B.M.Singh, Sr. DR

Date of hearing:	25.05.2023
Date of Pronouncement:	29.05.2023

ORDER

PER ANUBHAV SHARMA, JM:

The Assessee has come in appeal against the appellate order dated 15.02.2017 of Commissioner of Income Tax (Appeals)- 31, New Delhi, in appeal no. 153/2016-17 for Assessment Year 2008-09 whereby the appeal of the assessee against assessment order u/s 143(3)/r.w.s.147 of the Income Tax Act, 1961 dated 31.03.2016 passed by Asstt. Commissioner of Income Tax, CC-28, New Delhi (hereinafter referred as the Ld. AO).

2. Heard and perused the record.

3. As the case was called for hearing, non-appeared for the assessee and the record shows assessee has been repeatedly served by all possible means but not appearing. Ld. DR has pointed out that earlier report was sought in regard to the reasons recorded.

4. After considering the orders of Ld. Tax Authorities below it can be appreciated that additions have been made in regard to accommodation entries for which matter was reopened. Additional evidence filed was supplied to the assessing officer and remand report was called.

5. Ld. CIT(A) has duly taken into consideration the fact that assessee failed to discharge the burden as per Section 68 of the Act to establish identity and creditworthiness. There is no material or submission on record to make a different opinion. Findings of Ld. Tax Authorities below are sustained and the appeal of assessee is dismissed.

Order pronounced in the open court on 29th May, 2023.

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

**Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER**

Dated : 29/05/2023

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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

By Order

Assistant Registrar,
ITAT, Delhi