

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI
(DELHI BENCH 'B' : NEW DELHI)
BEFORE SH. N.K.BILLAIYA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER
ITA No. 1710/Del/2018
(Assessment Year : 2012-13)**

ACIT, Circle-25(2), New Delhi	Vs.	T R Agritechno Ltd. 808, New Delhi House, 7, Barakhamba Road, New Delhi PAN : AABCT1233E
(APPELLANT)		(RESPONDENT)

Appellant by	None
Respondent by	Sh. Shankar Lal Verma, Sr. DR

Date of hearing:	30.05.2023
Date of Pronouncement:	01.06.2023

ORDER

PER ANUBHAV SHARMA, JM:

The appeal has been preferred by the Revenue against the order dated 28.12.2017 of CIT(A)-13, New Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeal no. TR76/16-17 arising out of an appeal before it against the order dated 20.03.2015 passed u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred as 'the Act') by the DCIT, Circle-25(2), 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. Record shows on repeated notices on earlier 8 occasions, non-appeared for the assessee. We should give no more opportunities, the notices issued are received back with report that 'no such person existing at the address'.

4. Arguments of ld. DR were heard who supported the orders of Ld. AO and submitted that Ld. CIT(A) has failed to take into consideration that on notices being issued these companies had failed to respond and gave confirmation of the outstanding credits.

5. Appreciating the matter on record it can be observed that Ld. CIT(A) was given reason of the case by the assessee as appears at page no. 27 of the order of Ld. CIT(A) wherein it is mentioned in para no. 8 of the additional evidences as follows :-

"8. So far as the three creditors who have responded to the notices issued under section 133(6), but as per the response there was a huge variation between their and appellant's version, we beg to submit the reconciliation statement in all the three accounts duly supported by all the relevant details, copies of accounts etc. as per particulars given here under:

<i>Sl. No.</i>	<i>Name of the party</i>	<i>Page Nos.</i>
<i>(i)</i>	<i>The State Trading Corporation of India Ltd. (in short 'STC')</i>	<i>101-116</i>
<i>(ii)</i>	<i>MMTC Ltd.</i>	<i>117-170</i>
<i>(iii)</i>	<i>PEC Ltd.</i>	<i>171-261</i>

6. The order of ld. CIT(A) has showed that additional evidence was admitted and remand report was called from Ld. AO wherein no adverse comments was made with regard to reconciliation of account of STC, MMTC and PEC was given. Further the matter of fact is that all these three enterprises are public sector undertakings. Thus, the opinion of Ld. CIT(A) based upon the evidence before it and the aforesaid fact of the parties being Public Sector Undertakings to delete the

additions on account of sundry creditors requires no interference. **The appeal of revenue is dismissed.**

Order pronounced in the open court on 1st June, 2023.

Sd/-

(N.K.BILLAIYA)
ACCOUNTANT MEMBER

Date:- .05.2023

Binita, SR.P.S

Copy forwarded to:

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

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

AR, ITAT
New Delhi