

**THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'A', NEW DELHI**

**Before Sh. Saktijit Dey, Judicial Member
Dr. B. R. R. Kumar, Accountant Member**

ITA No. 2792/Del/2017 : Asstt. Year : 2012-13

M/s Best Foods Ltd., C/o R. C. Rai & Associates, Adv., 203, Akash Deep Building, 26-A, Barakhamba Road, New Delhi-110001	Vs	Pr. CIT, Central, Gurgaon
(APPELLANT)		(RESPONDENT)
PAN No. AACCB2825P		

Assessee by : None

Revenue by : Sh. P. Praveen Sidharth, CIT-DR

Date of Hearing: 27.04.2023

Date of Pronouncement: 28.06.2023

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of Id. PCIT, Central, Gurgaon dated 10.03.2017.

2. The assessee filed appeal before the Tribunal in June 2017. During the hearings conducted none appeared on 03.08.2021, 07.10.2021, 13.12.2021, 14.02.2022, 21.04.2022, 28.07.2022, 02.08.2022, 16.11.2022, 16.02.2023 and 27.04.2023.

3. The Id. PCIT passed order u/s 263 of the Income Tax Act, 1961 on 10.03.2027 and held that the AO has not examined whether separate books have been maintained and compliance of statutory report in Form 10CCB has been duly made. The Id. PCIT has also held that the AO has not verified the cost of

construction of setting up of specified business and no examination has been done with regard to usage of new warehouse.

4. We have gone through the material on record. In the absence of any material contra, we decline to interfere with the order of the Id. PCIT.

5. In the result, the appeal of the assessee is dismissed.
Order Pronounced in the Open Court on 28/06/2023.

Sd/-

(Saktijit Dey)
Judicial Member

Dated: 28/06/2023

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR