

IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'B' : NEW DELHI)
BEFORE SH. N.K.BILLAIYA, ACCOUNTANT MEMBER
AND
SH.ANUBHAV SHARMA, JUDICIAL MEMBER
ITA No. 3619/Del/2016, A.Y. 2011-12

M/s. Rana Iron & Power Ltd. Formerly known as M/s. Rana Sponge Limited, Rana Chowk, Meerut Road, Muzaffarnagar	Vs.	Deputy Commissioner of Income Tax, Circle-1, Income Tax Office, Meerut Road, Muzaffarnagar
Appellant		Respondent

Appellant by	None
Respondent by	Sh. Rajendra Jha, Sr. DR

Date of hearing:	07.06.2023
Date of Pronouncement:	07.06.2023

ORDER

Per Anubhav Sharma, JM :

As the case was called for hearing, non-appeared for the assessee and the record shows on 16.03.2022 non-appeared and thereafter notices have been issued and none has appeared for the assessee on four opportunities. No more notices are justified. Ld. DR was heard who supported the findings of Ld. Tax Authorities below.

2. It can be appreciated that before Ld. CIT(A) after filing of written submission, none has appeared for the assessee. Ld. CIT(A) has considered the grounds of addition on the basis of material before him observing that the assessee had failed to furnish further details and evidences supporting the

grounds. In regard to the disallowance on account of delay in deposit of employees contribution of PF u/s 36(1)(va) of the Act the law stands now settled in favour of the Revenue that on account of delay the expense cannot be allowed. Thus, giving thoughtful consideration to the matter on record and orders of Ld. Tax Authorities below, there appears to be no error in the findings of Ld. CIT(A). The appeal of assessee is dismissed.

Order pronounced in the open court on 6th June, 2023.

Sd/-

(N.K.BILLAIYA)
ACCOUNTANT MEMBER

Date:-06.06.2023

Binita, SR.P.S

Copy forwarded to:

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

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI