

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।
**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH: RAIPUR**

श्री रवीश सूद , न्यायिक सदस्य, एवं
श्री अरुण खोडपिया, लेखा सदस्य के समक्ष
**BEFORE SHRI RAVISH SOOD, JUDICIAL MEMBER AND
SHRI ARUN KHODPIA, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA No.158/RPR/2022

निर्धारण वर्ष /Assessment Year: 2015-16

M/s.Raja Bada,
City Centre, Station Road,
Farishta Complex, Durg,
Chhattisgarh-491 001.

[PAN: AALFR 2169 J]

(अपीलार्थी/Appellant)

v. The Income Tax Officer-1(3),
Bhilai.

(प्रत्यर्थी/Respondent)

अपीलार्थी की ओर से/ Appellant by : None
प्रत्यर्थी की ओर से /Respondent by : Mr.Satya Prakash Sharma,
Sr.DR
सुनवाई की तारीख/Date of Hearing : 09.08.2023
घोषणा की तारीख /Date of Pronouncement : 11.08.2023

आदेश / ORDER

PER ARUN KHODPIA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals), Income Tax Department, National Faceless Appeal Centre, Delhi, dated 06.07.2022.

2. The assessee has raised the following grounds of appeal:

1. In the facts of case, Ld. CIT(A) erred in confirming addition of Rs.45,00,000/- made by AO on account alleged bogus liability in the form of Sundry Creditors resulting due to the difference in the outstanding balance in the books of appellant and creditor. The addition made by AO and sustained by Ld. CIT(A) is illegal and not justified. - Rs.13,90,500/-

2. The appellant reserves the right to add, amend or modify any of the ground/s of appeal. - Nil

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3. The brief facts of the case are that the assessee is a partnership firm, had filed its return of income for the AY 2015-16 on 31.03.2016 declaring total income of Rs.9,08,330/-. The case of the assessee was selected for limited scrutiny. Statutory notices were issued in due course. The Ld.AR of the assessee has filed power of attorney. However, the assessee was not represented before the AO, at several occasions. Therefore, it was assumed by the AO that the assessee has nothing to say in the matter. However, a final opportunity vide letter dated 01.12.2017 intimating proposed additions were sent to the assessee. In response to the same, the Counsel of the assessee along with brother of the partner of the firm have attended the Office of the Id.AO and filed the submissions to the queries raised. On perusal of such queries, the AO has observed that an amount of Rs.9,39,30,223/- has been shown under the head 'sundry creditors'. The details of which were called for. The assessee submitted the details and on verification of those details, it was revealed that against M/s. Amar Infrastructure Ltd., the assessee has shown a liability of Rs.6,01,48,387/-. However, when the same was verified with the accounts of M/s.Amar Infrastructure Ltd. from the Office of the ACIT-1(1), Bhilai, as the assessment proceedings in the case of M/s. Amar Infrastructure Ltd., was pending with the ACIT-1(1), Bhilai, the corresponding entry was found to be for Rs.5,56,48,387/-. The assessee confronted with the above difference, for which, the assessee has submitted that the entry of difference of Rs.45 lakhs was by mistake shown in the ledger account of

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M/s.Manohar Deal Com Pvt. Ltd., and due to clerical mistake, this difference has occurred. The submissions of the assessee were not accepted by the AO for the reasons that no such excess amount was noticed in the account of M/s.Manohar Deal Com Pvt. Ltd. on verification of the same in the audited accounts of the assessee's firm. Finally, addition of Rs.45,00,000/- on account of bogus liability was made in the return of income of the assessee. Aggrieved by the decision of the AO, the assessee preferred an appeal before the Ld.CIT(A), NFAC. However, as observed by the Ld.CIT(A), the assessee did not avail any of the opportunity provided by various hearing notices. Therefore, appeal filed by the assessee was decided on merits, based on material available on record by accepting the observation of the AO in absence of any further explanation rendered by the assessee and the appeal filed by the assessee was dismissed.

4. Dissatisfied with the order of the Ld.CIT(A), the assessee is further in appeal before us. Appeal of the assessee was fixed for hearing before us on 17.07.2023 and again on 09.08.2023. On both the occasions, no one has appeared on behalf of the assessee. Therefore, it is evident that the assessee is not willing to argue, explain and prosecute the matter. Therefore, we are inclined to decide the issue in the appeal on the basis of material available on record.

5. The Ld.DR vehemently supported the order of the revenue authorities, has submitted that the AO has discussed the matter elaborately in the assessment order and has given all the reasons for the addition

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made, ample opportunities were granted to the assessee by the AO as well as the Ld.CIT(A). However, in absence of any plausible explanation, the assessee is squarely failed to substantiate that the addition made was bad in law. In such circumstances, it was a prayer that the order of the Ld.CIT(A) should be sustained.

6. We have heard the rival contentions of the Departmental Representative and perused the material available on record. On perusal of the order of the revenue authorities, the issue raised in the present appeal is discussed, deliberated at length and the same was decided after thoughtful consideration of the facts and circumstances of the case. We, therefore, in absence of any further representation or explanation on the issue by the assessee, are of the considered opinion that the order of the Ld.CIT(A), wherein the issue was discussed, examined and deliberated length, was correct on facts and law with no infirmity, thus, the same deserves to be upheld without any interference. In the result appeal of the assessee stands dismissed.

7. In the result, appeal filed by the assessee is dismissed in terms of our observations hereinabove.

Order pronounced on the 11th day of August 2023, in Raipur.

Sd/-

(रवीश सूद)

(RAVISH SOOD)

न्यायिक सदस्य/JUDICIAL MEMBER

Sd/-

(अरुण खोडपिया)

(ARUN KHODPIA)

लेखा सदस्य/ACCOUNTANT MEMBER

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रायपुर/Raipur,

दिनांक/Dated: 11th August, 2023.

TLN, Sr.PS (on Tour)

आदेश की प्रतिलिपि अग्रेषित/**Copy to:**

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त (अपील) / The CIT(A)-1, Raipur (C.G)
4. The Pr.CIT-1, Raipur (C.G)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच, रायपुर /
The DR, ITAT, Raipur Bench, Raipur.
6. गार्ड फाईल/Guard File

आदेशानुसार / By Order

वरिष्ठ निजी सचिव / Sr. Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur