

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH: 'C': NEW DELHI)**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SHRI KUL BHARAT JUDICIAL MEMBER**

**ITA No:- 4125/Del/2018  
(Assessment Year: 2012-13)**

Deputy Commissioner of Income Tax, Central Circle-8, New Delhi.	Vs.	M/s Jai Mata Di Landscapers Pvt. Ltd., flat No. 111, 1 <sup>st</sup> Floor, Empire Plaza, Plot No. 99,, M.G. Raod, Sultanpur, New Delhi-110030.
<b>PAN No:</b> AACCCJ4265F		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**C.O. No.:- 159/Del/2018  
(Assessment Year: 2012-13)**

M/s Jai Mata Di Landscapers Pvt. Ltd., flat No. 111, 1 <sup>st</sup> Floor, Empire Plaza, Plot No. 99,, M.G. Raod, Sultanpur, New Delhi-110030.	Vs.	Deputy Commissioner of Income Tax, Central Circle-8, New Delhi.
<b>PAN No:</b> AACCCJ4265F		
<b>APPELLANT</b>		<b>RESPONDENT</b>

**Assessee by** : None  
**Revenue by** : Shri Waseem Arshad, CIT(DR)

**Date of Hearing** : 29.08.2023  
**Date of Pronouncement** : 29.08.2023

**ORDER**

**PER N.K. BILLAIYA, AM**

ITA No.- 4125/Del/2018 and C.O. No.- 159/Del/2018, appeal by the Revenue and C.O. by the assessee preferred against the order of the CIT(A)-24, New Delhi, dated 13.03.2018 pertaining to AY 2012-13. The grievance of the Revenue reads as under:

- "1. The order of Ld. CIT(A) is not correct in facts.*
- 2. The Ld. CIT(A) has erred in deleting the addition of Rs. 80,00,000/- on account of unexplained investment under section 69 of the Income- Tax Act, 1961.*
- 3. The Ld. CIT(A) has erred in deleting the addition Rs. 72,00,000/- on account of unexplained credits /receipts.*
- 4. The Ld. CIT(A) has erred in accepting the books of account of the assessee produced before the CIT(A) without verification of the same and more so when the full books of accounts were not produced before the assessing officer during the course of the assessment proceedings despite repeated opportunities.*
- 5. The Ld. CIT(A) has erred in accepting the contentions of te assessee that mere payments though bank/ cheque explained the source of investment on the absence of any other supporting documents.*
- 6. The Ld. CIT(A) has erred in facts by holding that by mere submission of a part of an unverified ledger the assessee has discharged his primary onus.*
- 7. the appellant craves leave to add, amend any / all the ground of appeal before or during the course of hearing of the appeal."*

2. None appeared on behalf of the assessee inspite of notice, therefore, we decided to proceed exparte.

3. A perusal of the grounds of appeal shows that the tax effect would be less than 50 lakhs and therefore this appeal by the Revenue has to be dismissed in the light of the

CBDT circular No.17/2019 dated 08.08.2019. In the light of the CBDT Circular No. 17/2019 dated 08.08.2019, the appeal is dismissed and the C.O. becomes infructuous.

4. In the result, appeal of the Revenue is dismissed and C.O. becomes infructuous.

Order pronounced in the Open Court on 29.08.2023

**Sd/-**  
**(KUL BHARAT)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(N.K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

Dated: 29/08/2023.  
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	29.08.2023
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	