

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “G”: NEW DELHI**

**BEFORE SHRI M. BALAGANESH, ACCOUNTANT MEMBER
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No. 3767/DEL/2017
A.Y. 2012-13**

M/s Saurashtra Engineering Works, 4023, Naya Bazar, New Delhi-110006. PAN- AAASF9959G	<u>Vs</u>	Income-tax Officer, Ward-47(1), New Delhi.
APPELLANT		RESPONDENT
Assessee represented by	None	
Department represented by	Sh. Anuj Garg, Sr. DR	
Date of hearing	10.10.2023	
Date of pronouncement	16.10.2023	

ORDER

PER ANUBHAV SHARMA, JM:

The assessee has come in appeal against the order dated 09.03.2017, for the assessment year 2012-13, passed by the Commissioner of Income Tax (Appeals)-16, New Delhi (hereinafter referred as “learned First Appellate Authority” or in short “FAA”), in appeal no. 165/15-16, arising out of assessment order dated

31.03.2015 u/s 143(3) of the Income-tax Act, 1961 (hereinafter referred as the “Act”), passed by the Income-tax Officer, Ward-47(1), New Delhi.

2. Heard and perused the record.

3. None appeared for the assessee at the time of hearing. Notices have been repeatedly issued. The record shows that earlier on 2.9.2021 and 6.2.2023 learned AR appeared. Further, on 8.5.2023 application for adjournment was received from the assessee himself. Notices have been issued on e-mail ID of the assessee for today. No more opportunity is justified. Arguments of learned DR were heard who supported the findings of learned tax authorities below.

4. After thoughtful consideration of the record it can be observed that in regard to ground no. 1.a and b, the learned CIT has observed that there was no material before the learned AO or before him to examine the genuineness of transaction of source of addition of capital gain and the nature of bad debts which were written off. It appears that the assessee has been too casual in approach to justify the queries raised by the tax authorities.

5. Similarly, in regard to ground no. 1.c, learned CIT(A) has taken into consideration to the fact that certain disallowances made on ad hoc basis on account of personal expenses were not justified. With regard to conveyance expenses, telephone expenses and car expenses the assessee failed to establish by

evidence or circumstances regarding the nature of business, that the same were exclusively for the business. There is no apparent reason to interfere in the factual findings of learned CIT(A). Grounds have no substance. **Appeal is dismissed.**

Order pronounced in open court on 16.10.2023.

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI