

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI "H" BENCH: NEW DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &
DR.B.R.R.KUMAR, ACCOUNTANT MEMBER**

ITA No.494/Del/2022

[Assessment Year : 2014-15]

Ammar Ahmad Khan, 55, LGF, Bharat Nagar, New Friends Colony, New Delhi-110025. PAN-AGYPK0473F	vs	ACIT, Circle-28(1), Delhi.
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Shri Manu Chaurasia, Sr.DR	
Date of Hearing	14.11.2023	
Date of Pronouncement	14.11.2023	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee for the assessment year 2014-15 is directed against the order passed by Ld.CIT(A)-33, Delhi dated 30.09.2019. The assessee has raised following grounds of appeal:-

1. *"That the Ld. CIT-A erred in law and on facts in confirming the disallowance of commission and brokerage for the sum of Rs. 43,93,013/- on account of non-deduction of TDS.*
2. *That the Ld. CIT-A erred in confirming the disallowance of commission and brokerage of Rs. 27,30,200/- incurred towards payment to the employees as incentive and Rs. 16,62,813/- incurred towards the cash discount provide to the distributors.*
3. *That the Ld. CIT-A erred in law and on facts in confirming the disallowance of commission and brokerage for the sum of Rs. 43,93,013/- u/s 40a(ia) on account of non-deduction of TDS under section 19411 of the Act.*

4. *That the Ld. CIT-A erred in law and on facts in not considering the true nature of payments for the sum of Rs. 43,93,013/- as the payments were made to the employees and cash discounts to the distributors.*
5. *On the facts and in the circumstances of the case and in law the Ld. CIT-A erred in charging interest u/s 234A, 234B and 234C.*
6. *On the facts and in the circumstances of the case and in law, the initiation of penalty proceeding under section 271(1)(c) is bad in law keeping in view the grounds- mentioned above.*
7. *The appellant craves leave to add, amend, alter or modify any of the grounds of appeal during the appellate proceedings.”*

2. At the time of hearing, no one attended the proceedings on behalf of the assessee. It is seen from the records that no one has been attending the proceedings on behalf of the assessee since 21.11.2022. Notices sent through speed post were returned back ‘*unserved*’ by the Postal Department. The assessee has not given any current address to the Registry. Therefore, the appeal is taken up for hearing in the absence of the assessee.

3. The Registry has reported the following defects in filing the appeal by the assessee:-

1. *“Appeal is time barred by 844 days.*
2. *Form 35 not filed.*
3. *Grounds of appeal before CIT(A) not filed.*
4. *Appeal fee not filed in minor head 300.”*

4. Ld. Sr. DR supported the reasons reported by the Registry and submitted that above-mentioned defects are not rectified.

5. We have heard contention of Ld. Sr. DR for the Revenue and perused the material available on record. We find that the assessee has not rectified the above-mentioned defects pointed out by the Registry. Therefore, it is presumed that the assessee is not interested in pursuing the present appeal. Thus, in view of the above-mentioned defects and ignorance of the assessee in pursuing the appeal, we hereby dismissed the appeal of the assessee.

6. In the result, appeal of the assessee is dismissed.

Order pronounced in the open Court on 14th November, 2023.

Sd/-
(DR.B.R.R.KUMAR)
ACCOUNTANT MEMBER

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

** Amit Kumar **

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI