

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No. 4784/DEL/2018
Assessment Year: 2013-14**

M/s Megatech Media Ltd., C-11, 2 nd Floor, Patparganj Industrial Area, Delhi-110092. PAN- AADCB4298D	<u>Vs</u>	Income-tax Officer, Ward-16(3), New Delhi.
APPELLANT		RESPONDENT
Assessee represented by	None	
Department represented by	Ms. Raja Rajeshwari R, Sr. DR	
Date of hearing	16.11.2023	
Date of pronouncement	16.11.2023	

ORDER

PER KUL BHARAT, JM:

This appeal, preferred by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals)-15, New Delhi, dated 27.03.2018, pertaining to the assessment year 2013-14. The assessee has raised following grounds of appeal:

"1. That the impugned order is arbitrary, bad in law and against well settled principles of law on the issues in controversy.

2. That the Learned Commissioner of Income Tax (Appeals)-15, New Delhi, has erred in law as well as on facts and in circumstances of the case in confirming the addition made by the AO under section 68 without appreciating the material available on record and various pronouncements and relevant judgements.

3. *That the appellant craves leave to add, alter, amend or withdraw any of the grounds of appeal at the time of hearing.*”
2. No one attended the proceedings. It is seen from the record that no one has been attending the proceedings since the institution of the present appeal. The notices sent by the Registry have been returned with the postal remark “left”. No change in address, if any, has been furnished by the assessee. Therefore, the appeal is taken up for hearing ex parte to the assessee.
3. We have heard the learned DR and perused the material available on record. It is seen from the records that the defects pointed out by the Registry in filing the present appeal, have not been removed on behalf of the assessee. Furthermore, it is seen that the order in challenge before us is in respect of penalty proceedings, however, the grounds of appeal relate to the quantum proceedings. In view of above, the present appeal preferred by the assessee cannot be proceeded with and is liable to be dismissed as defective. We order accordingly.
4. Appeal of the assessee stands dismissed.

pronounced in open court on 16th November, 2023.

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER
MP

Copy forwarded to:

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

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT, NEW DELHI

