

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G', NEW DELHI**

**BEFORE SHRI SAKTIJIT DEY, VICE-PRESIDENT
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER**

**ITA No. 2691/Del/2019
Assessment Year: 2014-15**

SSC Hospitality Pvt. Ltd.,
JP-8, Maurya enclave, Pitampura,
Opp. Gopal Mandir, New Delhi.

PAN: AASCS3293A
(Appellant)

Versus Income-tax Officer,
Ward 24(2), New Delhi.

(Respondent)

Assessee by : None
Revenue by : Sh. Anuj Garg, Sr. DR

Date of hearing : 28.11.2023
Date of pronouncement: 28.11.2023

ORDER

PER SAKTIJIT DEY, VICE-PRESIDENT

This is an appeal by the assessee against order dated 09.11.2017 of learned Commissioner of Income-tax (Appeals)-28, New Delhi for assessment year 2014-15.

2. When the appeal was called out, none appeared on behalf of the assessee. Even, there is no application filed by the assessee seeking

adjournment. Perusal of record reveals that beginning from 22nd March, 2022, the appeal has been listed for hearing on at least ten occasions. However, each and every time, the assessee has remained absent. The record further reveals that multiple notices for hearing sent through registered post/speed post to the assessee in the address given in Form No. 36, have returned back un-served with the postal remark that no such person is available in the given address. Even, repeated attempts made by the Registry to communicate the date of hearing through email address provided by the assessee in the memorandum of appeal have failed to evoke any response from the assessee. The aforesaid facts clearly reveal the recalcitrant attitude of the assessee in the matter of the present appeal filed by it. Since, sufficient opportunities of being heard have already been extended, which the assessee has failed to avail, we are of the considered opinion that the assessee does not deserve any further indulgence of this Bench. Accordingly, we will proceed to dispose of the appeal *ex parte qua* assessee after hearing learned Departmental Representative and based on materials available on record.

3. In the memorandum of appeal, the assessee has raised two grounds. In ground No. 1, the assessee has raised the issue of *ex parte* orders passed by the departmental authorities. Whereas, in ground No. 2, the assessee has challenged the addition of Rs.1,26,23,000/-.

4. Briefly, the facts are, the assessee is a resident corporate entity. For the year under dispute, the assessee filed its return of income on 30.09.2014 declaring income of Rs.5,50,460/-. Assessee's case was selected for scrutiny. As observed by the Assessing Officer, though, several statutory notices were issued under section 142(1) and 143(2) of the Income-tax Act, 1961 calling upon the assessee to furnish various information/details to explain its returned income, however, the assessee never complied to any of the notices. Finally, one of the Directors of the assessee company appeared before the Assessing Officer on 16.12.2016 and furnished copies of returns of income filed by two persons to explain genuineness of unsecured loans of Rs.1,26,23,000/-. As alleged by the Assessing Officer, except furnishing copies of returns of income of two persons, the assessee failed to furnish any other details including confirmations from the

parties from whom the assessee claimed to have availed unsecured loans. Thus, in absence of any evidence furnished by the assessee to explain the genuineness of unsecured loans amounting to Rs.1,26,23,000/-, the Assessing Officer treated such loans as unexplained cash credit under section 68 of the Act and added back to the income of the assessee. The assessee contested the aforesaid addition by filing appeal before learned first appellate authority. However, appeal was dismissed.

5. We have heard learned Departmental Representative and perused materials on record. It is observed, in course of assessment proceedings, the assessee did not respond to multiple statutory notices issued by the Assessing Officer. Just prior to completion of assessment, one of the Directors of the assessee company appeared and furnished some documents. However, no conclusive evidence was furnished by the assessee to prove the identity and creditworthiness of the creditors and genuineness of the unsecured loans of Rs.1,26,23,000/-. Even, the assessee failed to furnish any confirmation from the creditors. Before the first appellate authority also, the assessee did not make proper compliance and merely furnished

certain photocopies of confirmations, which did not inspire any confidence. There is no improvement in the position even before us, as the assessee has remained non-compliant all through. Since, the assessee has failed to furnish any evidence worth its name to prove the genuineness of the unsecured loans, we are unable to interfere with the decision of the first appellate authority.

6. In so far as assessee's contention regarding lack of proper opportunity is concerned, we are not convinced. The material on record reveals that the assessee is a chronic defaulter and in each and every proceeding, be it Assessing Officer, be it first appellate authority or even before us, the assessee has remained non-compliant. In view of the aforesaid, we find no reason to interfere with the decision of learned first appellate authority. Grounds are dismissed.

7. In the result, appeal is dismissed.

Order pronounced in the open court on 28/11/2023.

Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-

(SAKTIJIT DEY)
VICE-PRESIDENT

Dated: 28.11.2023