

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
'C' BENCH, KOLKATA**

**Before Shri Rajpal Yadav, Vice-President (KZ)  
&  
Dr. Manish Borad, Accountant Member**

**I.T.A. Nos. 838 & 839/KOL/2023  
Assessment Years: 2011-2012 & 2012-2013**

***Pointblack Tracon Pvt. Limited,.....Appellant  
House No. 1, Pocket 52,  
Chittaranjan Park, Delhi-110019  
[PAN: AABCP7806R]  
-Vs.-***

***Assistant Commissioner of  
Income Tax (OSD),.....Respondent  
Ward-5(2), Kolkata,  
Aayakar Bhawan,  
P-7, Chowringhee Square,  
Kolkata-700069***

**Appearances by:**

*N o n e, appeared on behalf of the assessee*

*Shri Sailen Samadder, Addl. CIT, Sr. D.R., appeared on  
behalf of the Revenue*

**Date of concluding the hearing : December 11, 2023**

**Date of pronouncing the order : December 11, 2023**

**O R D E R**

**Per Rajpal Yadav, Vice-President (KZ):-**

The present two appeals are directed at the instance of assessee against the orders of ld. Commissioner of Income Tax

(Appeals), National Faceless Appeal Centre (NFAC), Delhi, both dated 21.06.2023 passed in A.Ys. 2011-12 and 2012-13.

2. The solitary grievance of the assessee is that the ld. CIT(Appeals) has erred in confirming the addition of Rs.1,03,45,000/- and Rs.60,00,000/- in both the years respectively.

3. In response to the notice of hearing, one staff member duly authorized, namely Shri S. Arora, has appeared before the Tribunal and filed a letter on the Letter Head-

POINTBLACK TRACON PVT. LTD.  
CIN:U51109DL1995PTC188033.

He sought an adjournment. On his request, hearing was adjourned to 11<sup>th</sup> December, 2023. But today inspite of adjournment, no one has come present on behalf of the assessee.

4. With the assistance of ld. D.R., we have gone through the record carefully. We find that ld. CIT(Appeals) has recorded the following finding in A.Y. 2011-12:-

*“5.1. In Ground No. 1, the appellant has disputed addition of Rs.1,03,45,000/- on the section 68. It appears that the AO has duly considered the submissions made during the assessment proceedings and also carried out enquiries. In short, the addition has been made after due application of mind. In the absence of any response by the appellant during the appellate proceedings, the AO’s decision has to be confirmed”.*

5. Similar finding is being recorded in the next year. It is pertinent to observe that even before the ld. Assessing Officer, the assessee though put appearance but failed to submit complete details. In the absence of any paper book and any other material placed either before the ld. CIRT(Appeals) or before the Tribunal, it is very difficult to record any finding of fact on these issues. Hence, we do not find any merit in this appeal and concur with the finding of the ld. CIT(Appeals).

**6. In the result, both the appeals of the assessee are dismissed.**

Order pronounced in the open Court on 11/12/2023.

Sd/-	Sd/-
<b>(Manish Borad)</b>	<b>(Rajpal Yadav)</b>
<b>Accountant Member</b>	<b>Vice-President (KZ)</b>
<b><i>Kolkata, the 11<sup>th</sup> day of December, 2023</i></b>	

*Copies to :(1) Pointblack Tracon Pvt. Limited,  
House No. 1, Pocket 52,  
Chittaranjan Park, Delhi-110019*

*(2) Assistant Commissioner of  
Income Tax (OSD),  
Ward-5(2), Kolkata,  
Aayakar Bhawan,  
P-7, Chowringhee Square, Kolkata-700069*

*(3) Commissioner of Income Tax (Appeals),  
National Faceless Appeal Centre, Delhi;*

*(4) The Departmental Representative*

*(5) Guard File  
TRUE COPY*

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

***Laha/Sr. P.S.***