

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

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

**ITA No.9469/Del/2019  
[Assessment Year : 2013-14]**

M/s. Southend Infrastructure Pvt.Ltd., B-14, 3 <sup>rd</sup> Floor, Chirag Enclave, New Delhi-110048. <b>PAN-AAJCS4107Q</b>	vs	ITO, Ward-24(1), New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Ms. Deepti Chandola, Sr.DR	
<b>Date of Hearing</b>	27.02.2024	
<b>Date of Pronouncement</b>	29.02.2024	

**ORDER**

**PER KUL BHARAT, JM :**

The present appeal filed by the assessee is directed against the order passed by Ld.CIT(A)-23, New Delhi dated 08.06.2017 for the assessment year 2013-14.

2. The assessee has raised following grounds of appeal:-

1. *"The order passed by Learned Assessing Officer of Income Tax ward24 (1) New Delhi to the extent prejudicial to the appellant and is liable to be quashed.*
2. *That the Learned A.O. erred in by making addition of Rs.4,97,50,000/- on account of unexplained credit under section 68 of the act, which is reduced to Rs.1,75,00,000/- by CIT(Appeals), from the various mentioned clients in as the assessment order in spite of the fact that the amount was received by the appellant on account of advance for property and relevant evidences for the same long with the confirmation from the parties have been submitted during the course of hearing. The advances were received by appellant during the normal*

*course of business against which the appellant is to provide the right in the property to the prospective buyers. It has been held by Honble Delhi high court in case of Shiv Dhooti Pearls and Investment Ltd (2015). The appellant is liable to disclose the source from where the funds have been received and it is not burden of appellant to prove the creditworthiness of source of sub creditors. It has also been held in case of Nemi Chand Kothari vs. CIT (2003).*

3. *That the appellant craves leave to add, alter, amend and/or rescind any of the above submissions, before or at the time of personal hearing and also refer and rely upon any case law/judgment as and when produced. That the appellant prays for the deletion of demand raised by the Ld. AO.”*

3. At the time of hearing, no one attended the proceedings on behalf of the assessee. The notices sent by the Registry are returned back unserved by the Postal Department with the comment “No such person”. The only appearance since institution of appeal was on 31.05.2023. There is no Power of Attorney placed on record by the Ld. Authorized Representative (“AR”) of the assessee. The assessee has not sought any adjournment today. Therefore, looking to the conduct of the assessee, it can be inferred that the assessee is not interested for prosecuting the present appeal.

4. **Ground No.1** raised by the assessee is general in nature, needs no separate adjudication hence, dismissed.

5. **Ground Nos. 2 & 3** raised by the assessee are inter-connected.

6. The only effective Ground 2 raised by the assessee is against the sustaining of addition of INR 1,75,00,000/- out of the total addition made by the Assessing Officer (“AO”) of INR 4,97,50,000/- on account of unexplained sundry advances.

7. We have heard Ld. Sr. DR for the Revenue and perused the material available on record. The present appeal is otherwise delayed as the impugned order has been passed on 08.06.2017 and the appeal was filed by the assessee against this order on 10.12.2019. The assessee was required to file the appeal within 60 days of the receipt of the impugned order. It is stated by the assessee that the impugned order was received on 30.10.2019 and as per the assessee, the present appeal is within time limit. However, no supporting evidence has been filed by the assessee to prove that the impugned order was actually received on 30.10.2019. In the absence of such evidence, the contention of the assessee that the appeal is within time limit cannot be accepted. It is also seen from the records that vide order dated 04.09.2017, the Assessing Authority passed the appeal giving effect and alongwith notice of demand, the order giving effect was served upon the assessee. Therefore, the contention of the assessee that it has no knowledge of the impugned order, cannot be accepted. Under the above-mentioned facts, the application seeking condonation of delay which is not also duly supported by the affidavit, is rejected and the appeal of the assessee is treated as barred by time limit hence, dismissed. The grounds raised by the assessee on merit, are not being adjudicated as the appeal is dismissed on account of delay.

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

Order pronounced in the open Court on 29<sup>th</sup> February, 2024.

**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