

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI “F” BENCH: NEW DELHI**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &
SHRI M.BALAGANESH, ACCOUNTANT MEMBER**

ITA No.4755/Del/2019

[Assessment Year : 2014-15]

M/s. Proparent Solutions Private Ltd., Plot No.54, Delta Towers, Sector-44, Gurgaon, Haryana-122001. PAN-AAGCP5407P	vs	PCIT, Gurgaon.
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Ms. Nimisha Singh, CIT DR	
Date of Hearing	02.04.2024	
Date of Pronouncement	12.04.2024	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee is directed against the order passed by Pr.CIT, Gurgaon dated 30.03.2019 for the assessment year 2014-15.

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

1. *“On the basis of facts and circumstances of the case, the order passed by the Principal Commissioner of Income Tax is bad both in the eyes of law as well as on facts.*
2. *The abovementioned order is against the principles of natural justice and has been passed without giving the assessee an adequate opportunity of being heard.*
3. *The assessee has already submitted all documents as required by law and the order of the honorable Principal Commissioner is therefore bad on facts.*
4. *The assessee reserves the right to add or modify the aforementioned grounds of appeal.”*

3. At the time of hearing, no one attended the proceedings on behalf of the assessee. It is seen from the records that since the institution of appeal, no one has attended the proceedings on behalf of the assessee despite numerous opportunities given to the assessee. The notices sent by the Registry have been returned back unserved by the Postal Authority with remark "*incomplete address*". Under these facts, the appeal is taken up for hearing in the absence of the assessee and the material available on record.

4. Facts giving rise to the present appeal are that the assessee filed its return of income on 04.04.2015, declaring total loss of INR 46,72,470/-. The case was selected for scrutiny assessment through Computer Aided Scrutiny Selection ("CASS") and the assessment was framed u/s 143(3) of the Income Tax Act, 1961 ("the Act") vide order dated 21.10.2016. Thereby, the Assessing Officer ("AO") accepted the return declared at loss. Thereafter, the assessment order was revised by the Ld. Pr.CIT vide order dated 30.03.2019 passed u/s 263 of the Act after giving due opportunity to the assessee. Before Ld.Pr.CIT, there was no representation on behalf of the assessee in respect of the notice issued by him.

5. Aggrieved against the *ex-parte* order, the assessee preferred appeal before this Tribunal.

6. On the other hand, Ld. CIT DR for the Revenue opposed these submissions and supported the orders of the authorities below. Ld.CIT DR placed on record the assessment order passed by the AO in pursuance to the direction of Ld.Pr.CIT. Further, Ld.CIT DR placed reliance on the judgement of

Hon'ble Supreme Court in the case of ***Rajmandir Estates (P.) Ltd. vs Pr.CIT, Kolkata-III [2017] 77 taxmann.com 285 (SC)***.

7. We have heard Ld. CIT DR for the Revenue and perused the material available on record and gone through the orders of the authorities below. It is brought to our notice that the assessment has already been passed by the Revenue in pursuance to the direction of Ld. Pr.CIT. From the assessment order, it is transpired that there was no compliance by the assessee. Further, it is noted that the original assessment order dated 21.10.2016 which has been revised, does not disclose any inquiry conducted by the AO except he accepted the documents filed by Ld. Authorized Representative ("AR") of the assessee. In the absence of any verification by the AO by making inquiry, we do not see any reason to interfere in the finding of Ld.Pr.CIT. Under these identical facts, the Hon'ble Supreme Court in the case of *Rajmandir Estates (P.) Ltd. vs Pr.CIT, Kolkata-III* (supra) has approved the action of Ld.Pr.CIT. Therefore, respectfully following the same, the grounds raised by the assessee are dismissed.

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

Order pronounced in the open Court on 12th April, 2024.

Sd/-

**(M.BALAGANESH)
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