

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

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

**ITA No. 750/DEL/2020  
Assessment Year: 2016-17**

M/s Supershakti Cooking Oil Pvt. Ltd., B-144, Ramesh Nagar, New Delhi-110015. PAN- AAJCS0280N	<u>Vs</u>	Income-tax Officer, Ward-24(4), New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	None	
<b>Department represented by</b>	Shri Om Parkash, Sr. DR	
<b>Date of hearing</b>	15.04.2024	
<b>Date of pronouncement</b>	18.04.2024	

**ORDER**

**PER KUL BHARAT, JM:**

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals)-8, New Delhi, dated 09.12.2019, pertaining to the assessment year 2016-17. The assessee has raised following grounds of appeal:

*“1. On the facts and in the circumstances of the case, Ld. CIT(A) has erred in law and on facts in making addition of Rs. 11,40,000 under section 68 on the ground that buyers have not complied with notices issued 133(6) under section without appreciating that the seller cannot be penalized for non-compliance on the part of the buyer*

2. *On the facts and in the circumstances of the case, Ld. CIT(A) has erred in law and on facts in making addition of sale proceeds of Rs. 11,40,000 under section 68 received from buyer without appreciating that the provisions of section 68 are not applicable to the sum received on account of sale proceeds and it is restricted to the sum introduced in books of accounts as credit*
3. *On the facts and in the circumstances of the case, Ld. CIT(A) has erred in law and on facts in making addition of Rs. 11,40,000 under section 68 on the ground that buyers have not complied with notices issued 133(6) under section without appreciating that the request of the assessee that he may be given chance to pursue the buyer for compliance and as thus violated the principle of natural justice.*
4. *On the facts and in the circumstances of the case, Ld. CIT(A) has erred in law and on facts in making addition of Rs. 11,40,000 under section 68 by treating the amount realized by way of sale proceed as ingenuine without appreciating the fact that there is no infirmity in the trading section or books of accounts which stand accepted under section 145.*
5. *On the facts and in the circumstances of the case, Ld. CIT(A) has erred in law by conforming addition on the basis of factually incorrect observation that has not contested before the Ld. AO that assessment cannot be framed against AO that assessment cannot be framed against nonexistent entity*
6. *Any other ground of appeal which is deemed fit at the time of submission of statement of facts and other details.”*

2. At the time of hearing, no one attended the proceedings on behalf of the assessee. I have heard learned DR and perused the material available on record.

3. It transpires from the records that vide order-sheet entry dated 9.12.2021 it is recorded that learned counsel of the assessee Shri Jagdish Ajmani, CA had intimated that the company has been struck off from the records of the ROC. Thereafter, the Revenue had sought time to ascertain the status of the company, as it was intimated that Revenue had filed an application. It is further transpired from

the record that no one has been attending the proceedings on behalf of the assessee since 5.9.2022. On 17.5.2023 it was intimated by learned DR that application of the Revenue was still pending.

3.1 Looking to the facts of the present case, appeal of the assessee is dismissed ex parte to the assessee, as the assessee has failed to file any supporting evidence in respect of the grounds taken against the impugned order. Further, no one has represented on behalf of the assessee. Therefore, in the absence of the relevant material, we do not see any infirmity into the order of the learned CIT(A). Same is hereby affirmed. Grounds raised by the assessee are dismissed.

4. Appeal of the assessee is dismissed.

Order pronounced in open court on 18<sup>th</sup> April, 2024.

**Sd/-**  
**(DR. B.R.R. KUMAR)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(KUL BHARAT)**  
**JUDICIAL MEMBER**

\*MP\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**  
**ITAT, NEW DELHI**