

आयकर अपीलिय अधिकरण
दिल्ली पीठ " जी ", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री अवधेश कुमार मिश्रा, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER
आअसं.311 और 312/दिल्ली/2018 (नि.व. 2008-09 और 2009-10)
ITA NOs.311 & 312/DEL/2018 (A.Y.2008-09 & 2009-10)

Smt. Sudesh Devi,
Prop. M/s. SD Trading Company,
Khasra No. 107, Girdharpur, Chapraulla,
Ghaziabad

PAN: AFBPD-1857-Q

..... अपीलार्थी/Appellant

बनाम Vs.

Income Tax Officer,
Ward 2(3), Ghaziabad

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : None
प्रतिवादीद्वारा/ Respondent by : Shri Dharm Veer Singh, CIT(DR)
सुनवाई की तिथि/ Date of hearing : 25/04/2024
घोषणा की तिथि/ Date of pronouncement : 26/04/2024

आदेश/ORDER

PER VIKAS AWASTHY, JM:

These two appeals by the assessee are directed against the orders of Commissioner of Income Tax (Appeals), Ghaziabad [in short 'the CIT(A)'] for Assessment Years 2008-09 & 2009-10, respectively. Both the impugned orders are of even date i.e. 25.08.2017.

2. A perusal of appeal files show that these appeals were filed in 2018 and since then have been listed for hearing on twelve occasions. The notice of hearing of appeal were sent to the assessee on the address mentioned in the Form No. 36 through RPAD the notices were duly served. Acknowledgement of service of notice in respect of the some of the hearings is available on record. The notice of hearing for 25.04.2024 sent to the assessee through RPAD was also duly served and the acknowledgement of service of notice is on record. Despite repeated notices, neither the assessee nor any Authorized Representative of the assessee appeared to represent the assessee. Nor any letter seeking adjournment on behalf of the assessee was filed. It seems that the assessee is not interested in prosecuting her appeal, therefore, these appeals are taken up for adjudication with the assistance of Id. DR and on the basis of documents already on record.

ITA no. 311/Del/2018 (AY 2008-09)

3. Shri Dharm Veer Singh, representing the Department vehemently defended the impugned order and reiterated the findings of CIT(A) in upholding the addition made in assessment order.

4. We have heard the submissions made by Id. DR and have examined the orders of authorities below. The assessee in ground no. 1 & 2 of appeal has assailed reopening of assessment and in ground no. 3 & 4 of appeal has assailed disallowance of Rs. 1,12,27,857/- u/s. 40A(3) of the Income Tax Act, 1961(hereinafter referred to as the 'Act'), on account of cash purchases from M/s. Uflex Ltd. The First Appellate Authority after considering the submissions of

assessee have confirmed the addition/disallowances made u/s. 40A(3) of the Act, no material is available on record to controvert the findings of CIT(A) on merits of the addition. Hence, ground no. 3 & 4 raised in appeal are dismissed being devoid of any merit.

5. In so far as in ground no. 1 & 2 challenging validity of reopening is concerned, this legal ground has been taken for the first time before the Tribunal. However, no material is placed on record by the assessee in support of said ground. Hence, we have no other option but to dismiss the aforesaid grounds of the assessee. Ergo, ground no. 1 & 2 of appeal are dismissed.

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

ITA No. 312/Del/2018 (AY 2009-10)

7. The assessee has assailed the order of CIT(A) by raising four grounds of appeal. Ground no. 1 & 2 are against reopening of assessment and in ground no. 3 & 4 of appeal, the assessee has challenged disallowance of Rs. 1,51,80,843/- u/s. 40A(3) of the Act on account of cash purchases from M/s. Uflex Ltd.. Since, the facts are identical to AY 2008-09, the findings given by us while deciding the appeal for AY 2008-09 would mutatis mutandis apply to the present appeal for AY 2009-10.

8. In the result, appeal of the assessee is dismissed for parity of reasons.

9. To sum up, appeal of the assessee for AY 2012-13 and 2014-15 are dismissed.

Order pronounced in the open court on Friday the 26th day of April, 2024.

Sd/-

(AVDHESH KUMAR MISHRA)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली / Delhi, दिनांक/Dated 26/04/2024

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

प्रतिलिपि अग्रेषित Copy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., मुंबई/DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

//True Copy//

BY ORDER,

(Dy./Asstt. Registrar) ITAT, DELHI