

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH, 'B': NEW DELHI**

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

AND

SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER

**ITA No.191/DEL/2020
[Assessment Year: 2013-14]**

Genus Paper & Boards Ltd. Village-Aghwanpur, Kanth Road, Moradabad, Uttar Pradesh-244001	Vs	DCIT, CC, Income Tax Office, Pilikothi, Moradabad, Uttar Pradesh-244001
PAN-AAECG5483A		
Assessee		Revenue

Assessee by	Sh. Mayank Patawari, CA
Revenue by	Sh. Dayainder Singh Sindhu, CIT-DR

Date of Hearing	10.06.2024
Date of Pronouncement	12.06.2024

ORDER

PER BRAJESH KUMAR SINGH, AM,

This appeal by the assessee is directed against the order of the learned Commissioner of Income Tax (Appeals)-III, Lucknow, dated 25.07.2019 pertaining to Assessment Year 2013-14.

2. The grounds of appeal raised by the assessee are as under:-

“1. The Ld. CIT Appeal has erred in law and on facts on both for confirming the addition of Rs. 2,00,00,000/- on account of unexplained cash credit.

2. The Ld. CIT(A) is highly unjustified for confirming the action of Ld. A.O. for making addition of RS. 1,00,00,000/- received from M/s BSR Finance & Construction Ltd., as unexplained income u/s 68 of Income Tax Act, by alleging that the assessee has not discharged the onus cast upon

him to establish the identity and creditworthiness of the creditors and genuineness of the transaction.

3. The Ld. CIT(A) is highly unjustified for confirming the action of Ld. A.O. for making addition of Rs. 1,00,00,000/- received from M/s Mayank Global Finance Ltd., as unexplained income us 68 of Income Tax Act, by alleging that the assessee has not discharged the onus cast upon him to establish the identity and creditworthiness of the creditors and genuineness of the transaction.

4. The additional ground(s), if considered necessary, shall be taken at the time of hearing of appeal.”

3. At the time of hearing, the Ld. AR submitted that the instant appeal is a duplicate appeal of the same assessee for the very same assessment year viz 2013-14. It was further submitted by him that the assessee had filed another Appeal No.45/Del/2021 relating to same assessment year 2013-14, which was also listed for hearing today.

4. The submission of the ld. AR was verified with the records and found to be correct. Since, the instant appeal is a duplicate appeal of the assessee for the same assessment year, hence, we deem it fit and proper to dismiss the instant Appeal No.191/Del/2020 (AY 2013-14), being duplicacy.

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

Order pronounced in the open court on 12th June, 2024.

Sd/-
[KUL BHARAT]
JUDICIAL MEMBER

Sd/-
[BRAJESH KUMAR SINGH]
ACCOUNTANT MEMBER

Dated 12.06.2024.

SK

Copy forwarded to:

1. Assessee
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi