

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

**BEFORE SHRI G.S. PANNU, VICE-PRESIDENT AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No. 7375/Del/2017
Assessment Year: 2014-15

Nawla Ispat Pvt. Ltd., Opposite Power House, Meerut Road, Sardhana, Distt. Meerut	Vs.	ITO, Ward 2(1), Meerut
PAN: AACCN8595N		
(Appellant)		(Respondent)

Assessee by	N o n e
Department by	Shri Ansul, Sr. DR

Date of hearing	01.05.2024
Date of pronouncement	10.06.2024

ORDER

PER ANUBHAV SHARMA: JUDICIAL MEMBER:

Assessee has filed the appeal against the order dated 03.10.2017 under Section 263 of the Income-Tax Act, 1961 (hereinafter referred "the Act") passed by the learned Principal

Commissioner of Income-Tax (Appeals), Meerut in an appeal before him arising out of assessment order dated 25.05.2016 passed by the ITO, Ward-2(1), Meerut (hereinafter referred as “the A.O. or in short “AO”) under Section 143(3) of the Act for assessment year 2014-15.

2. Heard and perused the record.

3. At the time of hearing, none appeared for and on behalf of the assessee and record shows ever since institution of appeal, repeated notices being issued. Earlier by order dated 20.08.2018, the appeal was dismissed in default for non-prosecution and it appears thereafter it was restored vide MA No.68/Del/2018. No further opportunity of notice is justified as at the time of recall on 23.03.2018, the Bench had ordered that the appeal shall be listed on out of turn basis on 16.50.2018 and there shall be no separate notice for the same.

4. Learned Departmental Representative was heard who has supported the orders of the tax authorities below.

5. On perusal of the record, it comes up that learned revisionary authorities had examined the assessment record and observed that the Assessing Officer, in fact, did not have pecuniary jurisdiction. Further the revisionary authorities have examined the fact that with regard to

outstanding sundry creditors, notices were not issued to certain creditors at all under Section 133(6) of the Act and also without any reasonable basis, certain expenses were disallowed.

6. In appeal before us, by way of grounds or otherwise, is it not established that if at all any on that aspect was made so as to not justified the recourse to section 263 of the Act by the revisionary authorities. The grounds have no substance. The appeal is dismissed.

7. In the result, the appeal is dismissed.

Order pronounced in the open court on 10/06/2024.

Sd/-
(G.S. PANNU)
VICE-PRESIDENT

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 10th June, 2024.

Mohan Lal

Copy forwarded to:

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

Asst. Registrar, ITAT, New Delhi