

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

**BEFORE  
SHRI G.S. PANNU, HON'BLE VICE PRESIDENT  
AND  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA Nos. 1932 & 1933/Del/2022  
(ASSESSMENT YEARS 2011-12 & 2010-11)**

Alpine Minmetals India Pvt. Ltd. B-3 Jungpura Extention, New Delhi – 110 014 PAN AAHCA3237D	Vs.	ACIT, Circle-1(1) Gurgaon
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by	None
Department by	Shri Kanv Bali, Sr. DR & Shri Vivek Vardhan, Sr. DR
Date of Hearing	07/06/2024
Date of Pronouncement	27/06/2024

**ORDER**

**PER ANUBHAV SHARMA, JM:**

The appeals are filed by the assessee against order dated 23.06.2022 for relevant assessment years arises out of the assessment orders dated 31.03.2016 under section 143(3) read with section 147 of the Income Tax Act, 1961 [hereinafter referred to as 'the Act'].

2. The cases were called for hearing. None has appeared for the assessee/appellant and the record shows earlier on 17.07.2023 Shri Ankit Kansal, CA has appeared and sought adjournment. Thereafter adjournment application was received by another Authorized Representative. Thereafter none appeared for the assessee on 21.12.2023 and the bench had ordered for issuing of notices by RPAD/E-mail. Notices have been issued but still none appeared. No further opportunity is justified. Accordingly arguments of Ld. Departmental Representative were heard.

3. The issues involved in the two appeals are similar. The notices for reassessment were issued under section 143(3)/148 of the Income Tax Act, 1961. The assessee company is engaged in business of trading in iron ore and had filed the return for respective assessment years. There was report of Hon'ble Justice M.B. Shah to detect illegal mining activities of iron ore etc. in the state of Orissa, Jharkhand and Goa, The report was examined by DGIT (Inv.) Kolkatta and based upon same the reassessment was opened on three grounds – first illegal mining activities of Iron ore, second unaccounted mining activities and third large scale of under invoicing exports.

4. The assessee had claimed that in the report all calculations have been done on the basis of Wet Metric Ton which is completely erroneous and all differences arise for the same. However

Assessing Officer was not satisfied and relying on records and evidences forming part of the report of Hon'ble Justice M B Shah made the additions for two years which has been sustained by the Learned CIT(A).

5. After going through the orders of the authorities below it comes up that the assessee has failed to substantiate the claim of a wrong report on the basis of substantial evidences. The case of under invoicing was examined on the basis of export value taken from other exporters. If there were any variations due to demand and supply as on the date of agreement, it was to be established by evidence but there seems to have been complete failure in this regard from the assessee. The grounds have no substance.

5. In the result, the appeals filed by the assessee are dismissed.

**Order pronounced in the Open Court on 27/06/2024.**

sd/-

**(G.S. PANNU)  
VICE PRESIDENT**

sd/-

**(ANUBHAV SHARMA)  
JUDICIAL MEMBER**

Dated: 27/06/2024

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT

4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI

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