

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F": NEW DELHI
BEFORE SHRI G.S. PANNU, VICE PRESIDENT
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No. 3799/Del/2019
(Assessment Year: 2014-15)**

Ravinder Kumar (deceased) Through legal heir Madhu Bala Room NO. 205, Shiv Ashry Senior Citizen Home, 14, Sec- 09, Rohini (Appellant) PAN: AAQPK9651D	Vs. ITO, Ward-55(4), New Delhi	(Respondent)
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Assessee by :	None
Revenue by:	Shri Vivek Vardhan, Sr. DR

Date of Hearing	27/03/2024
Date of pronouncement	25/06/2024

O R D E R

PER ANUBHAV SHARMA, J. M.:

1. The appeal has been preferred by the Assessee against the order dated 28.02.2019 of Ld Commissioner of Income Tax (Appeals)-19, New Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeal No. 10613/16-17/618 arising out of an appeal before it against the order dated 30.11.2016 u/s 144 of the Income Tax Act, 1961 (hereinafter referred as 'the Act') passed by the Id. Assessing Officer, ITO, Ward-55(4), New Delhi (hereinafter referred as the Ld. AO).

2. As the case was called for hearing none has appeared for the assessee. The records shows earlier on 23.11.2022 only Shri M. P. Rastogi had appeared for the assessee and filed a paper book/ synopsis/ written submission. Thereafter, notices have been issued repeatedly but none appeared for the assessee and on the RPAD notice it is reported that there is no such person at the address. There is no further notice was justified and arguments of the Id DR

were heard who supported the findings of the Ld. Tax Authorities below. On appreciating the facts it comes up that the return of assessee was taken up for scrutiny u/s 143(2) was issued on 21.09.2015 and thereafter none appeared for the assessee in response to the notice u/s 142(1) and accordingly, the Id AO proceeded to complete the assessment by resorting the provision of Section 144 of the Act and findings the increase in unsecured loans to be not genuine and an addition was made to the extent of 8% of the total increase of unsecured loan of Rs. 1,12,33,965/-. The Id CIT(A) had enhanced this addition of Rs. 1,03,35,948/- against this assessee is in appeal.

3. On perusal of the order of the Id CIT(A), we convinced that there is a specific conclusion of service of notice u/s 143(2) within the time prescribed under the law and there is no justification on the part of the Id AO to restrict the addition to 8% of the unexplained creditors. The Id CIT(A) after giving the due notice of enhancement had made the addition which requires no interference.

4. Accordingly, the appeal of the assessee is dismissed.

Order pronounced in the open court on 25/06/2024.

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

-Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 25/06/2024
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi