

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'F': NEW DELHI)**

**BEFORE SHRI S RIFAUZ RAHMAN, ACCOUNTANT MEMBER
AND
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

**ITA No:- 1151/Del/2018
(Assessment Year- 2012-13)**

Late Shri Anurag Birla, L/H Shri Rishabh Birla, C-37, Hauz Khas, New Delhi.	Vs.	Asstt. Commissioner of Income Tax, Circle 32(1), New Delhi.
PAN No: BDYPB0301D		
APPELLANT		RESPONDENT

Assessee by : None
Revenue by : Shri Vivek Vardhan, Sr. DR

Date of Hearing : 16.05.2024
Date of Pronouncement : 14.08.2024

ORDER

PER SUDHIR PAREEK, JM:

This appeal is preferred by the Assessee against the order dated 13.12.2017 passed by the Learned Commissioner of Income Tax (Appeal)-11, New Delhi, (hereinafter referred to as 'Ld. CIT (A)') for the Assessment Year ('AY') 2012-13, on the following grounds:

“1. That the Ld. CIT(A) has erred on facts and under the law in confirming the following additions/disallowances as made by the AO:

a) Rs. 16,74,868/- being the addition confirmed u/s 68 of I.T. Act of undisclosed income on account of difference in receipts from M/s Agility Logistics Pvt. Ltd. as shown in the return and as reflected in Form 26AS.

b) Disallowance of interest u/s 36(1)(iii) of I.T. Act attributable to borrowed amount of Rs.68,00,000/- utilized for purchase of Shop at Grand Mall, G.S. 0122, Gurgaon allegedly not used for business purposes.

c) Rs.2,30,357/- being the disallowance confirmed on account of commission expenses.

d) Rs.89,568/- being 50% disallowance sustained on account of foreign travel expenses.

e) Rs.3,22,172/- being the addition confirmed on account of interest received on income tax refund.

f) Rs.54,433/-being 5% disallowance sustained on account of vehicle expenses.

g) Rs.35,601/- being 5% disallowance sustained on expenses account of telephone

2. That without prejudice to Ground No. 1 above, the additions/disallowances as sustained/confirmed are very excessive.

3. That the Appellant reserves his right to add, amend/modify the grounds of appeal.”

2. When the appeal called for hearing on 16.05.2024 none appeared on behalf of the assessee and no any adjournment was sought. From a bare perusal of the record, it is revealed that for a long period, nobody appeared on behalf of the assessee for the scheduled hearings on the following dates: 06.12.2023 and 27.02.2024.

3. We have heard the Ld. Senior Departmental Representative (hereinafter referred to as “Ld. Sr. DR”) and perused the material available on record. Due to consistent non-prosecution from the assessee’s side, we have no option except to dispose off the appeal after hearing the Ld. Sr. DR.

4. The Ld. Sr. DR relied upon the orders passed by both lower authorities.

5. From the bare perusal of material available on record, the assessee / appellant challenges the addition / disallowances as made by the Ld. AO. We carefully perused the orders passed by both lower authorities. The Ld. CIT(A), while deciding appeal filed by assessee, has gone thoroughly into submissions advanced by assessee, material furnished before him and judicial precedents on the issue and dismissed the appeal of assessee. In the present appeal neither assessee nor his representative have appeared and produced any material to contradict the findings of Ld. CIT(A) and we find that the Ld. CIT(A) has thoroughly examined and scanned all the issues and well reasoned order passed; so there is no any

ground for interference and impugned order deserves to be confirmed.

6. Consequently, this appeal is dismissed as indicated above.

Order pronounced in the Open Court on 14.08.2024

Sd/-
(S RIFAUR RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(SUDHIR PAREEK)
JUDICIAL MEMBER

Dated: 14/08/2024.
Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	13.08.2024
Date on which the typed draft is placed before the dictating Member	13.08.2024
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	