

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

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

**ITA No:- 7074/Del/2019
(Assessment Year- 2011-12)**

M/s Reets Plastics Pvt. Ltd., UG-37, Somdutt Chamber-II, Bhikaji Cama Place, New Delhi-110066.	Vs.	ITO, Ward- 21(2), New Delhi.
PAN No: AACCR2424A		
APPELLANT		RESPONDENT

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

Date of Hearing : 21.05.2024
Date of Pronouncement : 20.08.2024

ORDER

PER SUDHIR PAREEK, JM

This appeal by assessee preferred against the order of the Learned Commissioner of Income Tax (Appeals)-7, New Delhi, (hereinafter referred to as ["Ld. CIT(A)"]), dated 26.06.2019 pertaining to Assessment Year (A.Y.) 2011-12, on the following grounds of appeal:

“1. On the facts and circumstances of the case, the order passed by Learned CIT (A) is bad both in the eye of law and in facts.

2. On the facts and circumstances of the case, the CIT (A) has erred in confirming the addition made by the AO on the basis of information received from some source not even named in the reasons to believe recorded and without conducting an independent enquiry involving application of mind as required by law.

3. On the facts and circumstances of the case, the learned CIT (A) has erred both on facts and in law in confirming the addition despite the fact that A.O. made an attempt to cure the defects existed in reasons to believe recorded by the department before initiation of reassessment proceedings.

4. On the facts and circumstances of the case, the learned CIT (A) has erred both on facts and in law in confirming the addition by ignoring the fact that the A.O. did not pass a speaking order with regard to the objections raised by the assessee rather passed the assessment order even without issuing any show cause notice.

5. On the facts and circumstances of the case, the learned CIT (A) has erred both on facts and in law in confirming the addition by ignoring the fact that the A.O. did not deal with the submission made by the assessee vide letter dated December 15, 2018.

6. On the facts and circumstances of the case, the learned CIT (A) has erred both on facts and in law in holding that the AO was under no obligation to allow cross examination of persons.

7. On the facts and circumstances of the case, the learned CIT (A) has erred both on facts and in law in holding that the assessee company failed to produce any cogent evidence in support of their claim.

8. That the appellant craves leave to add, amend or alter any of the grounds of appeal.”

2. When the appeal is called for hearing on 21.05.2024 neither the assessee nor the representative on behalf of the assessee has appeared.

3. From the bare perusal of records before us, after filing the present appeal, there is no any representation from the assessee's side, for quite long time i.e. right from 03.03.2021 to 21.05.2024, total non-appearance of assessee shown as per record and in this period, no any adjournment sought by or on behalf of assessee. During above period several notices have been sent to assessee through the registry and also been through the Department to the registered address but the notices sent through RPAD returned with remark "left without address". Considering above facts, and circumstances, there is no other option except to dispose off the present appeal after hearing the learned Senior Departmental Representative ("ld. SR. DR"). So, we heard the Ld. DR and carefully perused the material available on record.

4. In the present appeal, the assessee / appellant challenged the addition made by the Learned Assessing Officer (Ld. AO) on the basis of information received from same source not even named in the reason to believe recorded and without conducting an independent enquiry which was required by law and the Ld. CIT(A) wrongly confirmed the addition, despite, the fact that Ld. AO made

an attempt to cure the defects existed in reason to believe recorded by the Department before initiation of reassessment proceedings. As we mentioned earlier, right from filing this appeal, assessee himself or on behalf of assessee never appeared in proceedings. The Ld. CIT(A) while deciding the issues has gone into submissions made by the assessee, and material available on record, and dismissed the appeal. In the present appeal neither assessee nor his representative appeared to produced any material to contradict the finding of lower authorities and we find that the Ld. CIT(A) has thoroughly examined and scanned all the issues and exhaustive, detailed and well reasoned order passed, so there is no any ground exist for interference and impugned order deserves to be confirmed.

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

Order pronounced in the Open Court on 20.08.2024

Sd/-
(S RIFAUH RAHMAN)
ACCOUNTANT MEMBER

Sd/-
(SUDHIR PAREEK)
JUDICIAL MEMBER

Dated: 20/08/2024.
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	7.8.2024
Date on which the typed draft is placed before the dictating Member	7.8.2024
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	