

आयकर अपीलीय अधिकरण
दिल्ली पीठ "ए", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री नवीन चंद्र, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

आअसं.8201/दिल्ली/2019 (नि.व. 2011-12)

ITA No.8201/DEL/2019 (A.Y.2011-12)

Blue Bell Promoters P. Ltd.,
70, Jaora Compound, Opp. M.Y Hospital,
Behind Pooja Dairy, Indore, MP 452001
PAN: AADCB-1988-Q

..... अपीलार्थी/Appellant

बनाम Vs.

Assistant Commissioner of Income Tax,
Circle 5(1), New Delhi

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : None
प्रतिवादीद्वारा/ Respondent by : Ms. Kirti Sankratyayan, Sr. DR
सुनवाई की तिथि/ Date of hearing : 06/11/2024
घोषणा की तिथि/ Date of pronouncement: : 08/11/2024

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the Revenue is directed against the order of Commissioner of Income Tax (Appeals)-2, New Delhi (hereinafter referred to as 'the CIT(A)') dated 12.09.2019, for assessment year 2011-12.

2. This appeal was filed by the assessee in 2019, notice of hearing of appeal was duly served on the assessee through RPAD. A perusal of file shows, that despite service of notice none appeared to represent the assessee on any of the dates fixed for hearing. The AR of the assessee filed application for transfer of appeal from

Delhi Benches to Indore Benches on 05.12.2023. The said request for transfer of appeal to Indore Benches was rejected on 19/01/2024 *inter alia* in the absence of NOC from the Department. Fresh notice for hearing of appeal was issued to the assessee on 27.03.2024 for 04.06.2024. An application for rescheduling the date of hearing of appeal was received from the AR of the assessee on 30.06.2024. On 04.06.2024 none appeared to represent the assessee. On 07.06.2024 the assessee's request for rescheduling of appeal was rejected by the Bench as the appeal was already listed for hearing on 12.08.2024. On 12.08.2024 again none appeared to represent the assessee. A fresh notice was issued to the assessee by RPAD for today. Again no one is present to represent the assessee. It seems that the assessee is not interested in pursuing the appeal. This being an old appeal is taken up for hearing with the assistance of Id. DR and on the basis of documents available on record.

3. The assessee in appeal has raised multiple grounds *inter alia* challenging reopening of assessment u/s. 147 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') and addition of Rs.6,59,50,000/- made u/s. 68 of the Act on account of unexplained cash credit.

4. Ms. Kirti Sankratyayan, representing the department vehemently defending the assessment order and the order of CIT(A), prayed for dismissing appeal of the assessee/appellant.

5. We have heard the submissions made by Id. DR and have examined the orders of authorities below. The assessee in ground of appeal no. 4 & 5 has challenged validity of reassessment proceedings on the ground that the reasons recorded for reopening do not show that these are 'reasons to believe' of the AO

but there are 'reasons to suspect'. However, to substantiate the said contention no material is placed on record by the assessee. Hence, in the absence of any contrary material, we don't see any reason to take a contrary view. Thus, ground of appeal no. 4 & 5 are dismissed.

6. The assessee in ground of appeal no. 6 & 7 has challenged the addition u/s. 68 of the Act on merits. The AO in the assessment order has made addition of Rs. 6,95,50,500/- u/s. 68 of the Act. The said addition is made on account of unexplained credits in the bank account of the assessee. The CIT(A) has upheld the findings of the AO, no material is available before us to controvert the findings of the authorities below. Thus, in the absence of any material to rebut the findings of the AO/CIT(A), we find no merits in ground no. 6 and 7 of appeal, hence dismissed.

7. Ground no. 8 to 10 are argumentative and are in support of ground no. 6 and 7. The ground of appeal no 1 to 3 are general, hence require no separate adjudication.

8. Ergo, the impugned order is upheld and appeal of the assessee is dismissed.

Order pronounced in the open court on Friday the 08th day of November, 2024.

Sd/-

(NAVEEN CHANDRA)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 08/11/2024

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

NV/-

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI

	Details	Date	Initials	Designation
1	Draft dictated/ directly typed on computer on	06.11.2024		Sr.PS/PS
2	Draft Placed before author	07.11.2024		Sr.PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/PS
6.	Kept for pronouncement on			Sr.PS/PS
7.	File sent to the Bench Clerk			Sr.PS/PS
8	Date on which the file goes to the Head clerk			
9	Date of Dispatch of order			