

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

**BEFORE SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER
and
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No.3104/DEL/2019
(Assessment Year: 2014-15)**

Ajay Sharma,
A-4/321, Sunrise Apartment,
Sector 13, Rohini,
New Delhi – 110 085.

vs.

ITO, Ward 39 (4),
New Delhi.

(PAN : BSRPS1711C)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None

REVENUE BY : Shri Virendra Singh, Sr. DR.

Date of Hearing : 21.10.2024

Date of Order : 27.11.2024

ORDER

PER S.RIFAUR RAHMAN,AM:

1. This appeal is filed by the assessee against the order of Id. Commissioner of Income-tax Appeals-13, New Delhi (hereinafter referred to 'Ld. CIT (A)') dated 15.02.2019 for Assessment Year 2014-15.
2. The case was filed on 10.04.2019 since then the case was posted for hearing for 14 times. Only on 4 occasions Id. counsel for the assessee appeared and from 20.06.2023, none appeared on behalf of the assessee. Further, we observed that no counsel was appointed till date as per the

records. We proceeded to dispose off this appeal with the assistance of Id. DR for the Revenue.

3. Ld. DR for the Revenue brought to our notice brief facts of this case, the assessee has purchased the property and there is a difference of stamp duty/circle rate of the property and purchase price of the property, to the extent of difference, the addition was made by the Assessing Officer. Further, assessee has borrowed funds from Abhishek Sharma, Anil Sharma and Rano Devi and could not substantiate with the documents to prove the genuineness of the source. Accordingly, addition was made to the extent of Rs.45,00,000/- He further submitted that assessee has purchased two properties and paid stamp duties for the registration of two properties, assessee failed to explain source of such payment. Accordingly, amount of Rs.11,40,000/- was added as unexplained sources. He submitted that the assessee has not provided any document to prove the same.
4. Aggrieved with the above order, assessee preferred an appeal before the Id. CIT (A)-13, New Delhi. Further, none appeared before the Id. CIT(A), on several opportunities granted for hearing the case. Ld. CIT (A) has also decided the issue against the assessee in limine.
5. Aggrieved with the above order, assessee is in appeal before us.

6. Ld. DR for the Revenue submitted that the assessee has not attended the hearing before the first appellate authority and also before the ITAT. It clearly shows that assessee is not interested in prosecution of the present appeal.
7. Considered the submissions of the ld. DR for the Revenue and material available on record. We observed that the additions sustained by the ld. CIT(A) relate to difference of stamp value and the purchase value declared in the registered document, various sources through which assessee has taken loan as well as paid the stamp duty for registration was not explained properly before the lower authorities. The assessee has not appeared before the ld. CIT (A) on various hearing dates. After considering the findings of ld. CIT (A) on merits, we do not see any reason to disturb the same particularly when there is no representation from the assessee side to bring on record the relevant submission/ documents. In absence of proper representation, we deem it proper to sustain the additions made by the lower authorities.
8. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open court on this 27th day of November, 2024.

**Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER**

**sd/-
(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Dated: 27.11.2024

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Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)-13, New Delhi.
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI