

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC' NEW DELHI**

**BEFORE SHRI SATBEER SINGH GODARA, JUDICIAL MEMBER**

**ITA No. 688 & 689/Del/2024**

**Assessment Year: 2012-13 & 2014-15**

<b>Laeq Abid, 6004/51, Basti Harphool Singh, Sadar Bazar, New Delhi-110006.</b>	<u>Vs</u>	Income-tax Officer, Ward-63(1), New Delhi.
<b>PAN: AFUPA 2917 B</b>		
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Assessee represented by</b>	<b>None</b>	
<b>Department represented by</b>	<b>Shri Siddharth B.S. Meena, Sr. DR</b>	
<b>Date of hearing</b>	<b>19.12.2024</b>	
<b>Date of pronouncement</b>	<b>19.12.2024</b>	

**ORDER**

**PER SATBEER SINGH GODARA, JM:**

These assessee's twin appeals for assessment years 2012-13 & 2014-15 arise against National Faceless Appeal Centre (NFAC)'s DIN and order no. ITBA/NFAC/S/250/2022-23/1050745603(1), dated 14.03.2023, in case no. CIT(A), Delhi-20/10521/2015-16 for A.Y. 2012-13 and Commissioner of Income Tax (Appeals)-20, New Delhi's order dated 22.03.2019 in case no. 10092/2017-18 for A.Y. 2014-15; in proceedings u/s 143(3) of the Income-tax Act, 1961, hereinafter referred to as the 'Act', respectively.

Cases called twice. None appears at the assessee's behest. He is accordingly proceeded ex parte.

2. It emerges during the course of hearing with the able assistance from the Revenue's side that the Assessing Officer herein had rejected the assessee's books

declaring net profit (NP) @ 0.17% for A.Y. 2012-13; and 0.57% for A.Y. 2014-15, thereby enhancing the same @ 2%, which has been restricted to 1% only, in the learned CIT(A)'s identical lower appellate discussion.

3. Faced with this situation and in the light of fact that the assessee could not plead and prove all the relevant details in the lower proceedings, the tribunal is of the considered view that a lump sum net profit rate of 0.75% only would be just and proper with the rider that the same shall not be treated as a precedent. The assessee's computation shall follow as per law. It is made clear before parting that the impugned estimation has been made in the peculiar facts involved herein only and in absence of any corresponding comparable in both the lower proceedings.

4. These assessee's twin appeals are partly allowed in above terms. A copy of this common order be placed in respective case files.

Order pronounced in open court on 19.12.2024.

**(SATBEER SINGH GODARA)**  
**JUDICIAL MEMBER**

\*MP\*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI

Draft dictated	19.12.2024
Draft placed before author	19.12.2024
Approved Draft comes to the Sr. PS/PS	
Order signed and pronounced on	
File comes to P.S.	
File sent to the Bench Clerk	
Date on which file goes to the AR	
Date on which file goes to the Head Clerk	
Date of dispatch of Order	
Date of uploading on the website	

