

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES: G : NEW DELHI

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER  
AND  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER

ITA No.8001/Del/2019  
Assessment Year: 2014-15

SCB Steel (P) Ltd. (Formerly CBS Energy Systems Pvt. Ltd.), S.B. Garg & Co.,CAs, 20/17, Shakti Nagar, New Delhi – 110 007.	Vs	ACIT, Circle-5(2), New Delhi.
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PAN: AADCC2468C

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri Sahil Kumar Bansal, Sr. DR
Date of Hearing	:	06.02.2025
Date of Pronouncement	:	09.04.2025

ORDER

PER ANUBHAV SHARMA, JM:

This appeal is preferred by the assessee against the order dated 26.07.2019 of the Commissioner of Income-tax (Appeals)-2, New Delhi (hereinafter referred to as the ld. First Appellate Authority or ‘the Ld. FAA’ for short) in Appeal No.10678/16-17 arising out of the appeal before it against the order dated 28.12.2016 passed u/s 143(3) of the Income Tax Act, 1961

(hereinafter referred as 'the Act') by the ACIT, Circle 5(2), New Delhi (hereinafter referred to as the Ld. AO).

2. None appeared for the assessee as the case was called for hearing and the record shows that after 16.05.2024 none is appearing for the assessee while notices have been repeatedly issued. Accordingly, arguments of ld. DR were heard who supported the findings of the ld. tax authorities below.

3. On going through the material before us, we find that the return of the assessee was picked up for scrutiny assessment and addition on account of bogus purchase, 26AS mismatch and disallowance on account of non-deduction of TDS were made which have been upheld by the ld.CIT(A) for which the assessee is in appeal.

4. After taking into consideration the findings of ld.CIT(A), qua the grounds as raised, we find that with regard to the addition made on account of bogus purchases, the issue has been restored to the files of AO on the basis of defect in methodology of estimation of profit. Thus, the ground No.4 with sub-grounds has no substance as the assessee will have opportunity to raise its contentions afresh before the AO.

4.1 As with regard to the addition on account of 26AS mismatch, a fresh calculation has been directed. Thus, the ground No.5 as raised have no substance.

4.2 Lastly, with regard to the disallowance on account of non-deduction of TDS, CIT(A) has allowed the claim subject to verification. Thus, the ground No.6 as raised before us has no substance.

5. In the light of the above, we are of the considered view that the appeal of the assessee is devoid of merit and the same is dismissed.

Order pronounced in the open court on 09.04.2025.

Sd/-

Sd/-

(MANISH AGARWAL)  
ACCOUNTANT MEMBER

(ANUBHAV SHARMA)  
JUDICIAL MEMBER

Dated:09<sup>th</sup> April, 2025.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi