

आयकर अपीलीय अधिकरण  
दिल्ली पीठ "जी", दिल्ली  
श्री विकास अवस्थी, न्यायिक सदस्य एवं  
श्री एम. बालागणेश, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G", DELHI  
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &  
SHRI M. BALAGANESH, ACCOUNTANT MEMBER  
आअसं.7496/दिल्ली/2018(नि.व. 2011-12)  
ITA No.7496/DEL/2018 (A.Y.2011-12)

Umber Infratech P. Ltd.,  
C-1, 324, F/F, Gali No. 25,  
Khajoori Khas, Delhi 110094  
PAN: AABCU-2344-R  
बनाम Vs.

..... अपीलार्थी/Appellant

Income Tax Officer, Ward 18(1),  
New Delhi

..... प्रतिवादी/Respondent

Assessee by : None  
Department by : Shri Mahesh Kumar, CIT-DR

सुनवाई की तिथि/ Date of hearing : 19/05/2025  
घोषणा की तिथि/ Date of pronouncement: 13/08/2025

आदेश/ORDER

**PER VIKAS AWASTHY, JM:**

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals)-43, New Delhi (hereinafter referred to as 'the CIT(A)') dated 24.09.2018, for assessment year 2011-12.

2. This appeal was filed by the assessee on 27.11.2018. The appeal was first listed for hearing on 06.12.2021. Repeated notices were sent to the assessee on the address provided in Form No. 36. On the initial four dates of hearing none appeared on behalf of the assessee. Thereafter, on 14.12.2022 Shri Pulkit Verma, Advocate appeared on behalf of the assessee and sought adjournment. At the

request of Counsel for the assessee the appeal was adjourned to 16.03.2023. On the said date Shri Tarandeep Singh, Advocate appeared on behalf of the assessee and made request for adjournment. On his request the appeal was adjourned to 22.06.2023. On the said date some other Counsel (Shri Sandeep Singh) appeared on behalf of the assessee and sought adjournment. Thereafter, on the subsequent dates different Counsels appeared and sought adjournment on one pretext or the other. On 19<sup>th</sup> May 2025, the appeal was called none appeared to represent the assessee. The appeal was adjourned 16 times in the span of four years at the behest of assessee. It seems that the assessee is not keen to pursue the appeal, hence, this appeal is taken up for adjudication with the assistance of Id. DR and on the basis of material already available on record.

3. Shri Mahesh Kumar, representing the department reiterated the findings of the AO and the vehemently defended impugned order and prayed for dismissing appeal of the assessee.

4. Submissions made by Id. DR heard and orders of the authorities below examined. As per statement of facts, the assessee company is engaged in the business of Development of Infrastructure and Allied Projects. The assessee filed its return of income for the impugned assessment year on 30.09.2011 declaring income of Rs.2,33,510/-. During scrutiny assessment proceedings, the Assessing Officer (AO) made addition of Rs.20,64,36,963/- u/s. 68 of the Income Tax Act,1961(hereinafter referred to as 'the Act') on account of undisclosed cash credits. Another addition of Rs.72,50,000/- was made u/s. 68 of the Act on account of unexplained share application money. Aggrieved by the assessment order dated 28.03.2014 passed u/s. 143 of the Act, the assessee carried the issue

in appeal before the CIT(A). In First Appellate proceedings, both additions made by AO were confirmed. Hence, the present appeal.

4. No material to rebut findings of the authorities below is placed before us by the assessee/appellant. Hence, in the absence of any controverting material/submissions, we find no reason to interfere with findings of the authorities below.

5. In the result, impugned order is upheld and appeal of the assessee is dismissed.

Order pronounced in the open court on Wednesday the 13<sup>th</sup> day of August, 2025.

Sd/-

(M. BALAGANESH)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 13/08/2025

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/CIT(A)
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Asstt. Registrar) ITAT, DELHI