

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'F': NEW DELHI)**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER
AND
SHRI AMITABH SHUKLA, ACCOUNTANT MEMBER**

**ITA No:-3305/Del/2018
(Assessment Year- 2013-14)**

M/s. Hindustan Commart Private Limited, 10-A, New Mandi, Muzaffar Nagar, UP-251001.	Vs.	ACIT Circle-1, Muzaffarnagar, Delhi
PAN No:AACCH3068C		
APPELLANT		RESPONDENT

Appellant by : None
Department by: Ms.Harpreet Kaur Hansra, Sr.DR

Date of Hearing : 28.07.2025
Date of Pronouncement : 19.09.2025

ORDER

PER AMITABH SHUKLA, A.M :

This appeal filed by the assessee is directed against the order dated 29.03.2018 passed by CIT(A), Muzaffarnagar, arising out of the order passed by Assessing Officer dated 30.03.2016 for A.Y.2013-14. The reference to the word "Act" in this order hereinafter shall mean the Income Tax Act, 1961 as amended from time to time.

2. The assessee was called absent in the case. It has been noted that continuously the appellant assessee has been absenting itself ever since the appeal was filed in 2018. Records indicate that all along request for adjournment were being made and which were granted, but no compliance has been made.

3. The Ld. DR took us through the brief factual matrix of the case. The Ld.CIT(A) through his order dated 29.03.2018 confirmed the addition made by the Ld.AO qua the merits of the addition. The Ld.DR argued in favour of the order of lower authorities. It was contended that the order has been made after carefully considering the varied facts of this case in the light of material available on records.

4. We have considered the arguments of the Ld. DR in the light of material available on records. The assessee was called absent and it has also been noted that it has been regularly absenting itself from appearance. It is trite principle of law that law aids vigilant litigants only. Before us the assessee has not given any written submission or evidence to effectively assail the order of lower authorities.

5. We have examined the order of Ld.First Appellate Authority and are of the considered view that the order passed by the Ld.CIT(A) 29.03.2018 which has been assailed by the assessee, has been passed after carefully considering the facts of the case and correct interpretation of law. Before us

the assessee has not advanced any evidence to defend its case. We therefore totally agree and uphold the findings of the lower authorities. In this regard we rely upon the order of Hon'ble Delhi High court in the case of Global Vantage Pvt Ltd dated 14.03.2013 considering ITA No.1828- 1829 / Del / 2010 and ITA No.1254 / Del / 2011 holding as under:-

*“....The learned counsel for the revenue contended that it was incumbent upon the Tribunal to have recorded its own findings rather than merely confirming the findings of the CIT (Appeals). However, the learned counsel for the respondent/ assessee drew our attention to the Supreme Court decision in the case of **CIT v. K.V. Pilliah and Sons : (1966) 63 ITR 411 (SC)**, wherein, on a similar point having been raised, the Supreme Court observed as under: -*

“The Income-tax Appellate Tribunal is the final fact-finding authority and normally it should record its conclusion on every disputed question raised before it, setting out its reasons in support of its conclusion. But, in failing to record reasons, when the Appellate Tribunal fully agrees with the view expressed by the Appellate Assistant Commissioner and has no other ground to record in support of its conclusion, it does not act illegally or irregularly, merely because it does not repeat the grounds of the Appellate Assistant Commissioner on which the decision was given against the assessee or the department. The criticism made by the High Court that the Tribunal had “failed to perform its duty in merely affirming the conclusion of the Appellate Assistant Commissioner” is apparently unmerited.”

6. Accordingly, we are of the considered view that the order passed by the Ld.First Appellate Authority therefore does not require any intervention at this stage. The order of the Ld.CIT(A) is sustained. All the grounds of appeal raised by the assessee are therefore dismissed.

7. In the result, the appeal of the assessee is dismissed.

Order pronounced in the Open Court on 19.09.2025

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

** Sh Damodar Kutty Sr. PS**

Dated: 19/09/2025.

Copy forwarded to:

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

Sd/-
(AMITABH SHUKLA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI

1.	Date of dictation of Tribunal order	
2.	Date on which the typed draft Tribunal Order is placed before the Dictating Member	
3.	Date on which the typed draft Tribunal order is placed before the other Member	
4.	Date on which the approved draft Tribunal order comes to the Sr. PS/PS	
5.	Date on which the fair Tribunal order is placed before the Dictating Member for pronouncement	
6.	Date on which the signed order comes back to the Sr.PS/PS	
7.	Date on which the final Tribunal order is uploaded by the Sr.PS/PS on official website	
8.	Date on which the file goes to the Bench Clerk alongwith Tribunal order	
9	Date of killing off the disposed of files on the judisis Portal of ITAT by the Bench Clerks	
10.	Date on which the file goes to the Supervisor (Judicial)	
11.	The date on which the file goes to the Assistant Registrar for endorsement of the order	
12.	Date of Despatch of the order	