

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

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER
AND
SHRI KRINWANT SAHAY, ACCOUNTANT MEMBER**

**ITA No.3706/Del/2018
[Assessment Year: 2014-15]**

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| HIM Restaurants Private Limited, 23/16, East Patel Nagar, New Delhi-110008 Or CA Chander Prakash, 207 Padma Tower II, 22 Rajendra Place, New Delhi-110008 | Vs | Income Tax Officer, Ward-11(3), New Delhi-110002 |
| PAN-AACCH7035B | | |
| Assessee | | Revenue |

| | |
|-------------|----------------------------------|
| Assessee by | None |
| Revenue by | Ms. Harpreet Kaur Hansra, Sr. DR |

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|------------------------------|-------------------|
| Date of Hearing | 26.08.2025 |
| Date of Pronouncement | 24.09.2025 |

ORDER

PER ANUBHAV SHARMA, JM,

This appeal has been preferred by the assessee against order dated 26.03.2018 of the learned Commissioner of Income Tax (Appeals)-4, New Delhi, (hereinafter referred to as 'ld. CIT(A)') in appeal No.751/16-17/CIT(A)-4, arising out of order passed u/s 143(3) r.w.s. 145(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') by the Income Tax Officer, ward 11(3), New Delhi, pertaining to Assessment Year 2014-15.

2. At the time of hearing, none appeared for the assessee and notices have been repeatedly issued earlier, therefore, no more opportunity is justified.

3. On hearing the ld. DR, we find that disallowances were made by the Assessing Officer after rejection of books of accounts. The Assessing Officer

has observed mismatch in the services reported in the service tax return and as declared in the Income Tax Return. The Assessing Officer observed that in period of October, 2013 to March, 2014, the assessee had not shown any income from hall booking nor any loss for the period has been shown. The Assessing Officer has examined certain purchases made from ABR Foods & Snacks Pvt. Ltd. and equity of the ledger that audit report was found. The Assessing Officer has examined unexplained cash credit on the basis of unsecured loans, which were doubtful and lastly a disallowance on account of delayed payment of employee's contribution to Provident Fund (PF) and ESIC was made.

4. The Id. CIT(A) has upheld the rejection of books of accounts and results declared by assessee as the assessee had failed to produce books of account at all stages. Subsequent additions were also upheld except deleting the delayed deposit to PF and ESIC Contribution.

5. Now once, tax authorities have proceeded on the basis of rejection of books of account by assuming the same are not maintained, the nature of additions do not warrant any other inferences in the absence of any evidences or submissions to the contrary as the assessee has failed to appear. Accordingly, grounds raised by assessee appear to have no substance. **The appeal of the assessee is dismissed.**

Order pronounced in the open court on 24th September, 2025.

Sd/-

Sd/-

[KRINWANT SAHAY]
ACCOUNTANT MEMBER
Dated: 24.09.2025

Shekhar

[ANUBHAV SHARMA]
JUDICIAL MEMBER

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi