

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

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

**ITA No.1400/Del/2024  
[Assessment Year: 2017-18]**

Javi Home Private Limited, B-3/31, Rajasthali Apartment, Madhubank Chow, Delhi-110034 <b>PAN AACCCJ4722D</b>	Vs	Assessing Officer, Circle-13(2), C.R. Building, ITO, I.P. Estate, Delhi-11002
Appellant		Respondent

Assessee by	None
Revenue by	Shri Om Prakash Sr. DR

<b>Date of Hearing</b>	<b>09.12.2025</b>
<b>Date of Pronouncement</b>	<b>10.12.2025</b>

**ORDER**

**PER AMITABH SHUKLA, AM,**

The captioned appeal has been preferred by the assessee against order dated 19.02.2024 of the Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre, New Delhi, [hereinafter referred to as 'Id. CIT(A)'] arising out of assessment order dated 22.12.2019 passed u/s 143(3) of the Income Tax Act, 1961 pertaining to Assessment Year 2017-18. The word 'Act' herein this order would mean Income Tax Act, 1961.

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 2024. Records indicate that all along the assessee has

been absenting himself from appearance. 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 19.02.2024 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) 19.02.2024 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

Vantedge 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:*

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*“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 10<sup>th</sup> December, 2025.

**Sd/-**  
**[ANUBHAV SHARMA]**  
**JUDICIAL MEMBER**

**Dated:09.12.2025**

*Shekhar*

**Sd/-**  
**[AMITABH SHUKLA]**  
**ACCOUNTANT MEMBER**

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi