

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

BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER, AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER

ITA No. 2966/DEL/2024 [A.Y 2011-12]

International Institute of Telecom
Technology, 220, Patparganj
Industrial Area, Delhi

Vs.

The I.T.O
Ward -1(2)
New Delhi

PAN: AAATI 2594 K

(Appellant)

(Respondent)

Assessee By : None
Department By : Shri Om Prakash, Sr. DR

Date of Hearing : 03.12.2025
Date of Pronouncement : 03.12.2025

PER NAVEEN CHANDRA, AM :-

This appeal by the assessee is directed against the order of the ld.
NFAC, Delhi dated 30.04.2024 pertaining to A.Y 2011-12.

2. None appeared for and on behalf of the assessee. We decided to
proceed with the assistance of the ld. DR. Therefore, the ld. DR was
heard at length and the case records were carefully perused.

3. The sum and substance of the grievance of the assessee is that the specific grounds raised by the assessee before the Id. CIT(A) were not considered by the Id. CIT(A) inspite of recording these grounds in the impugned order.

4. We have heard the Id. DR and have perused the relevant material on record. From a perusal of the record, we find that the assessee has made no compliance either before the Assessing Officer or before the Id. CIT(A). Failure to make any response before the Assessing Officer led the Assessing Officer to conclude the cash receipts of Rs. 5,00,55,159/- as income of the assessee.

5. We also find that there was no compliance of the assessee before the Id. CIT(A) despite several opportunities. No details of cash deposit were furnished before the Id. CIT(A). The assessee's plea that the Assessing Officer has not verified the study data was also rejected by the Id. CIT(A) as the assessee neither submitted the said data before the Assessing Officer nor the Id. CIT(A). The Id. CIT(A), therefore, confirmed the Assessing Officer's order.

6. As no details were filed before us also, we find no infirmity in the order of the Id. CIT(A) and decline to interfere with the same.

Accordingly, all the grounds of appeal raised by the assessee stand dismissed.

7. In the result, appeal of assessee in ITA No. 2966/DEL/2024 is dismissed.

Order pronounced in open court on 03.12.2025.

Sd/-

[ANUBHAV SHARMA]
JUDICIAL MEMBER

Sd/-

[NAVEEN CHANDRA]
ACCOUNTANT MEMBER

Dated: 16th JANUARY, 2026.

VL/

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

Asst. Registrar,
ITAT, New Delhi

| Sl No. | PARTICULARS | DATES |
|--------|--|-------|
| 1. | <i>Date of dictation of Tribunal Order</i> | |
| 2. | <i>Date on which the typed draft order is placed before the Dictating Member</i> | |
| 3. | <i>Date on which the typed draft order is placed before the other Member [in case of DB]</i> | |

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| 4. | <i>Date on which the approved draft order comes to the Sr. P.S./P.S.</i> | |
| 5. | <i>Date on which the fair Order is placed before the Dictating Member for sign</i> | |
| 6. | <i>Date on which the fair order is placed before the other Member for sign [in case of DB]</i> | |
| 7. | <i>Date on which the Order comes back to the Sr. P.S./P.S for uploading on ITAT website</i> | |
| 8. | <i>Date of uploading, inf not, reason for not uploading</i> | |
| 9. | <i>Date on which the file goes to the Bench Clerk</i> | |
| 10. | <i>Date on which the file goes for Xerox</i> | |
| 11. | <i>Date on which the file goes for endorsement</i> | |
| 12. | <i>The date on which the file goes to the Superintendent for checking</i> | |
| 13. | <i>Date on which the file goes to the Assistant Registrar for signature on the order</i> | |
| 14. | <i>Date on which the file goes to the dispatch section for dispatch the Tribunal order</i> | |
| 15. | <i>Date of Dispatch of the Order</i> | |
| 16. | <i>Date on which the file goes to the Record Room after dispatch the order</i> | |