

**IN THE INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH, DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER &  
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

**ITA No.5802/Del/2024  
(Assessment Year:2015-16)**

DSC Engineering Pvt. Ltd. Room No.2, Third Floor, E-9, South Extension Part-2, New Delhi - 110049	Vs.	DCIT, Central Circle-14 New Delhi
स्थायीलेखासं./जीआइआरसं./PAN/GIR No: AADCD9689E		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Rajesh Kumar Dhanesta, Sr. DR

Date of Hearing	08.01.2026
Date of Pronouncement	21.01.2026

**ORDER**

**PER ANUBHAV SHARMA, JM:**

This appeal is preferred by the Assessee against the order dated 22.10.20224 of the Ld. CIT(A)-26, New Delhi (hereinafter referred as Ld.

First Appellate Authority or in short Ld. 'FAA') in DIN No : ITBA/APL/M/250/2024-25/25/1069870333(1) arising out of the order dated 30.03.2022 passed u/s 147 r.w.s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') by the DCIT, Central Circle 14 for AY: 2015-16.

2. None appeared at the time of hearing and record shows notices have been issued repeatedly. No more opportunity is justified.

3. Ld. DR was heard.

4. We find that the dispute concerns the denial of refund of Rs.11,60,000/- which Assessing Officer has reduced in tax credit while computing tax and Ld. CIT(A) has sustained the addition while determining the question as to if assessee's claim of loss and resultant refund would be allowable in proceedings u/s 147 of the Act, if the assessee had not filed return of income within the prescribed due date as per Section 139(1) of the Act and as there was no non-compliance of Section 80 of the Act.

5. We find no error in order of ld. CIT(A) in rejecting assessee's contention to claim loss of Rs.36,70,342/- resulting into alleged claim of refund. The grounds have no substance. The appeal of the assessee is dismissed.

Order pronounced in the open court on 21.01.2026

Sd/-  
(Manish Agarwal)  
ACCOUNTANT MEMBER

Sd/-  
(Anubhav Sharma)  
JUDICIAL MEMBER

Dated 21.01.2026  
Rohit, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI