

**In the Income-Tax Appellate Tribunal,  
Delhi Bench 'B', New Delhi**

**Before : Ms. Suchitra Kamble, Judicial Member And  
Shri Prashant Maharishi, Accountant Member**

**ITA No. 3468/Del/2017  
Assessment Year: 2012-13**

Dolly Sabharwal, C/o C.A. Kailash Thapar, D-32, 3 <sup>rd</sup> Floor, Bali Nagar, New Delhi. PAN- AAXPS1663G <b>(Appellant)</b>	<b>vs.</b>	Income-tax Officer, Ward 41(1), New Delhi  <b>(Respondent)</b>
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<b>Appellant by</b>	None
<b>Respondent by</b>	Sh. Surendra Meena, Sr. DR

<b>Date of Hearing</b>	08.08.2019
<b>Date of Pronouncement</b>	23.08.2019

**ORDER**

**Per Suchitra Kamble, J.M.:**

This appeal filed by the assessee is directed against the order dated 09.12.2016, passed by the CIT(A)-14, New Delhi for the assessment year 2012-13. The grounds raised in this appeal read as under :

*"1. That the ld. CIT(A) has erred in dismissing the assessee's appeal vide ex-parte appellate order dt. 09.12.2016, on the ground that none attended the appellate proceedings, without ensuring that the notices sent during the appellate proceedings were served upon the assessee or not.*

*The reason for not attending the appellate proceedings was that the assessee had shifted from "9/84, Punjabi Bagh West, New Delhi-26".*

2. *That on the facts of the case and under the law, the impugned appellate order is liable to be annulled, as the natural justice was denied to the assessee.*
  3. *That on the facts of the case and under the law, the assessee deserves a chance to represent her case before the Id. A.O., as the Id. A.O. had passed the ex-parte assessment order u/s 144, while making huge uncalled for additions.*
  4. *That on the facts of the case and under the law, the addition of Rs. 12,00,000/- is unjustified.*
  5. *That on the facts of the case and under the law, the addition of Rs. 31,90,544/- is unjustified.*
  6. *That on the facts of the case and under the law, the addition of Rs. 12,78,194/- is unjustified.*
  7. *That on the facts of the case and under the law, the addition of Rs. 2,99,323/- is unjustified.*
  8. *That on the facts of the case and under the law, the addition of Rs. 73,47,500/- is unjustified.*
  9. *That on the facts of the case and under the law, the denial of set off of loss of Rs. 53,400/- claimed under the head "Income from House Property", while wrongly treating the same as brought forward loss, is unjustified on various factual & legal grounds."*
2. The return declaring income of Rs.3,65,166/- was filed on 26.09.2012. The case was selected for scrutiny under CASS. The Assessing Officer observed that the assessee understated the opening stock with closing stock of the last year by Rs.1.50 crores. The Assessing Officer further observed that

from the working of trading account of this year, the GP rate comes to 4%. As these goods worth Rs.1.5 crores were sold out of the books, must be at higher rate, therefore, the Assessing Officer estimated 8% of GP on these sales out of books and addition of Rs.12 lacs was made to the income of the assessee. The Assessing Officer also made addition of Rs.31,90,544/- and Rs.12,78,194/- at 8.5% on account of accrued interest. The Assessing Officer further added Rs.2,99,323/- and Rs.73,47,500/- as unexplained unsecured loans and cash deposits as the assessee could not prove their genuineness. The Assessing Officer disallowed brought forward losses of Rs.53,400/- in absence of documentary evidence.

3. Being aggrieved by the assessment order, the assessee filed appeal before the CIT(A).The CIT(A) dismissed the appeal.

4. During the hearing, none appeared for the assessee despite filing the power of attorney. The assessee was neither represented nor attended the hearing though the notice was given at the address mentioned in Form No. 36. The notice was served well within the time, therefore, we are taking up the matter for hearing by taking cognizance of assessment order and order of the CIT(A).

5. The ld. DR relied upon the assessment order and the order of the CIT(A).

6. We have heard the ld. DR and perused the assessment order and the order of the CIT(A). The assessment order was passed u/s. 144 of the Act despite giving opportunity to the assessee. At the time of appeal proceedings

before the CIT(A), the assessee has not appeared before the CIT(A) as well. The assessee is filing the proceedings before us, but has not taken any cautious action of following the appeal proceedings either by herself or through her representative. From the perusal of the records, it can be seen that the assessee has not proved through documentary evidence that the estimation taken by the Assessing Officer is at higher side. Therefore, the additions made by the Assessing Officer are just and proper. As regards the addition in respect of accrued interest, the Assessing Officer has taken cognizance of investment made in Government and other securities which the assessee should have offered for taxation. Therefore, the Assessing Officer has rightly made the addition. As regards, the addition u/s. 69B on account of unexplained investment, the investments were made in the government and other securities which were duly increased in this particular year. Therefore, without the details filed by the assessee during the assessment proceedings, the Assessing Officer rightly made the addition. As regards unexplained unsecured loans, the Assessing Officer without any confirmation has rightly made addition. In respect of brought forward losses, as the same was not supported by any evidence, the Assessing Officer has made proper addition. Therefore, the appeal of the assessee is dismissed.

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

**Order pronounced in the open court on this 23<sup>rd</sup> day of August, 2019.**

Sd/-

**(Prashant Maharishi)  
Accountant Member**

Sd/-

**(Suchitra Kamble)  
Judicial member**

Dated: 23<sup>rd</sup> August, 2019