

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'SMC-I' NEW DELHI**

**BEFORE SMT DIVA SINGH, JUDICIAL MEMBER**

**I.T.A .No.-5001/Del/2016  
(ASSESSMENT YEAR-2006-07)**

Wadsons India Pvt.Ltd., DSIDC SHED No.28, Scheme-1, Okhla Phase-II, New Delhi-110020. PAN-AAACW4616P <b>(APPELLANT)</b>	Vs	ITO, Ward-18(2), New Delhi.  <b>(RESPONDENT)</b>
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<b>Assessee by</b>	<b>None</b>
<b>Revenue by</b>	<b>Sh.F.R.Meena, Sr.DR</b>
<b>Date of Hearing</b>	<b>10.11.2016</b>
<b>Date of Pronouncement</b>	<b>06.01.2017</b>

**ORDER**

The present appeal has been filed by the assessee assailing the correctness of the order dated 22.07.2016 of CIT(A)-9, New Delhi pertaining to 2006–07 assessment year on various grounds. At the time of hearing, no one was present on behalf of the assessee. Despite the fact that notice has been issued to the assessee on 10/10/2016 at the address given in column No. 10 in the memo of appeal filed. However, on considering the material available on record, it was considered appropriate to proceed with the present appeal ex-parte qua the assessee appellant on merits after hearing the Ld.Sr.DR. However, the Ld. Sr. DR was heard only in respect to Ground No. 1 which reads as under:-

1. *“Action of the Ld.CIT(A) in passing the Ex-parte order U/s 143(3) of the I.T.Act without according a reasonable opportunity of being heard is unjust, illegal, arbitrary and against the facts and circumstances of the case.”*
2. The relevant facts of the case are that the assessee returned income of Rs.8,03,622/- on 30.11.2006. As per the assessment order, notice was issued to the assessee u/s 148 on 28/03/2013 and notice under section 143(2) etc. dated 23/10/2013 was also subsequently issued. The assessee in response thereto was represented through counsel. The assessee is stated to be engaged in the business of manufacturing cold forged, bolts, screws and rivets etc. The record shows that the Assessing Officer had decided to re-open the case on the basis of enquiries and information of the Investigation Wing, Delhi in regard to accommodation entry racket operated by Sh. Tarun Goel. The Assessing Officer taking note of the fact that the

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assessee was also a beneficiary of accommodation entries as a result of receipt of Rs.30 lakhs for Geefee Finance Ltd. made the addition in the hands of the assessee. The assessee challenge the addition before the CIT(A) who after sending notices to the assessee on 3 specific dates upheld the addition as no compliance was made by the assessee. Aggrieved by this, the assessee is in appeal before the ITAT on the ground that reasonable opportunity of being heard was not granted to it. Since even in the present proceedings, the assessee is absent, it was the prayer of the Ld. Sr.DR that the appeal of the assessee be dismissed as 3 opportunities had already been provided by the CIT(A) which the assessee has not cared to avail.

3. I have heard the submissions and perused the material available on record. It is seen that the address given by the assessee to the ITAT in the present proceedings is "M/s Wadsons India Pvt.Ltd., **DSIDC SHED No.28**, Scheme-1, Okhla Phase-II, New Delhi-110020" and it is seen that the address mentioned in the impugned order "M/s Wadsons India Pvt.Ltd., **DSIDC SHED No.278**, Scheme-1, Okhla Phase-II, New Delhi-110020". It is further seen that the address provided by the assessee in the memo appeal is the same address as mentioned in the assessment order. In the aforementioned peculiar facts and circumstances, it leads to the conclusion that the assessee may have remained unrepresented before the CIT(A) in view of the fact that the notices were being sent to "**Shed Number 278**" instead of "**Shed Number 28**". Accordingly, the impugned order is set aside and the issue is restored back to the file of the CIT(A) with a direction to pass a speaking order in accordance with law after giving the assessee a reasonable opportunity of being heard. It may be emphasized that the notices may be sent to the assessee at the address indicated in the assessment order and at the address mentioned in column No. 10 of the memo of appeals filed before the ITAT. While so directing it is hoped that that the opportunity so provided to the assessee in good faith is not abused and is utilized fairly in making full and proper compliance before the CIT(A). It is made clear that failing which the Ld.CIT(A) would be at liberty to pass a speaking order in accordance with law

on the basis of material available on record. Thus, it is in the best interest of the assessee itself to participate in good faith in the proceedings before the Ld.CIT(A).

4. In the result, the appeal of the assessee is allowed for statistical purposes

**The order is pronounced in the open court on 06<sup>th</sup> of January 2017.**

**Sd/-**

**(DIVA SINGH)  
JUDICIAL MEMBER**

*\*Amit Kumar\**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI