

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : SMC-II : NEW DELHI

BEFORE SHRI R.S. SYAL, ACCOUNTANT MEMBER

ITA No.2733/Del/2016
Assessment Year : 2007-08

Ramesh Khaneja,
14-D/5, Fruit Garden Area,
Faridabad.

Vs. ITO,
Ward-11(4),
Faridabad.

PAN : AEVPK9919H

(Appellant)

(Respondent)

Appellant by : Shri Rajat Chhabra, CA

Respondent by: Shri B. Ramanjaneyulu, Sr. DR

Date of Hearing : 20.12.2016

Date of Pronouncement: 21.12.2016

ORDER

This appeal by the assessee is directed against the order passed by the CIT(A) on 16.02.2016 in relation to Assessment Year 2007-08.

2. Briefly stated, the facts of the case are that original assessment in this case was completed making additions of Rs.1,90,442/- and Rs.8,11,717/- on account of unproved share capital. First appeal was allowed. In the

second appeal by the Department, the Tribunal, vide its order dated 7.2.2014 (in ITA No.1765/Del/2010), remitted the matter to the CIT(A) with the following directions:-

“In view of the above facts and circumstances, we deem it appropriate to remit back the file to the office of Ld.CIT(A) who would require the assessee to file copy of Demat Account of assessee with M/s Divya Portfolio Pvt. Ltd., and he will take into account the valuation of shares if any found laying in the name of assessee with that broker.

The ld. CIT(A) will also look into the aspect of reduction of valuation of certain scripts and will examine the market price or cost price as on 31.3.2007 to arrive at his findings.”

3. Pursuant to the said order of the Tribunal, the ld. CIT(A) issued notice to the assessee for furnishing the necessary details as directed by the Tribunal. It has been noticed on page 7 of the impugned order that: “the appellant furnished some loose papers without any covering letter as these papers (photocopies) were totally illegible and even after the same being pointed out to the ld. AR, no further evidence was submitted”. That is how the appeal was dismissed, against which the assessee has come up in appeal before the tribunal.

4. I have heard both the sides and perused the relevant material on record. The ld. AR submitted that the loose papers which were directed to be filed before the ld. CIT(A) were actually filed, but, the ld. CIT(A),

without pointing out the deficiency of being illegible to the assessee, proceeded to dismiss the appeal. It was submitted that the assessee has now got typed copies of such documents which can be placed before the Id. CIT(A). No serious objection was taken by the Id. DR in remitting the matter back to the Id. first appellate authority. Under the given circumstances, I set aside the impugned order and remit the matter to the file of the Id. CIT(A) for deciding the issue(s) afresh in the light of the direction given by the Tribunal in the first round and after affording a reasonable opportunity of being heard to the assessee. Needless to say, the assessee has undertaken and will file legible copies of the documents directed to be produced by the tribunal earlier.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

The decision was pronounced in the open court on 21st December, 2016.

Sd/-
(R.S. SYAL)
ACCOUNTANT MEMBER

Dated: 21st December, 2016.

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Copy forwarded to

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

Dy. Registrar, ITAT, New Delhi