

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'H' NEW DELHI**

**BEFORE SHRI R.S. SYAL, ACCOUNTANT MEMBER
&
SMT. BEENA PILLAI, JUDICIAL MEMBER**

**I.T.A .No.3019/Del/2015
ASSESSMENT YEAR-2008-09**

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| Thar Biotech Pvt. Ltd., Rakshak House, 2/220, South City-I, Gurgaon (PAN: AACCT0898G) | VS | ACIT, Circle 2, Gurgaon. |
| Appellant by | Shri Motilal Ranga, CA | |
| Respondent by | Shri Aasish Mohanty, Sr. DR | |

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|------------------------------|-------------------|
| Date of Hearing | 20.01.2016 |
| Date of Pronouncement | 08.02.2016 |

ORDER

PER BEENA PILLAI, JUDICIAL MEMBER:

The present appeal has been filed by the assessee against the order of the Id. CIT(A)-I, Gurgaon vide his order dated 04/03/2015 for A.Y. 2008-09 on the following grounds:-

“1. Whether on the facts and circumstances of the case, the Ld. Commissioner of Income Tax (Appeals) was right in upholding the addition of Rs. 1,54,061/- made by the Ld. Assistant Commissioner of Income

Tax, Circle-2, Gurgaon towards various expenses without appreciating the material on record.

2. Whether on the facts and circumstances of the case, the Ld. Commissioner of Income Tax (Appeals) was right in upholding the addition of Rs. 22,71,464/- made by the Ld. Assistant Commissioner of Income Tax, Circle-2, Gurgaon by way of disallowance of 50% of sundry creditors without appreciating material on record.”

2. It is brought to our notice that the ld. CIT(A) had called for the remand report, wherein in the remand report the ld. Assessing Officer had admitted certain additional evidence filed by the assessee. The addition made by the ld. Assessing Officer is in respect of balances under the head “Sundry Creditors” which were not supported by any evidences. It is, therefore, necessary to verify the genuineness of the documents produced by the assessee during the first appellate proceedings.

3. Under such circumstances, we are of the considered opinion that in order to impart substantial justice to assessee, the matter needs to be restored back to the file of AO for passing the assessment order *de novo*. Accordingly, we set aside the order of the ld. CIT(A) and restore the matter back to the file of AO to pass the assessment order *de novo*. Needless to say that the assessee may be issued proper notice and opportunity may be granted to

represent the case. The Assessing Officer is free to make all the necessary enquiries/investigation in respect of the same.

4. Accordingly, the appeal filed by the assessee is statistically allowed.

The order is pronounced in the open court on 08.02.2016

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

**Sd/-
(BEENA PILLAI)
JUDICIAL MEMBER**

Dated: 08th February, 2016
'GS'

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI