

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : F : NEW DELHI

BEFORE SHRI R.S. SYAL, AM & MS. SUCHITRA KAMBLE, JM

ITA No.1469/Del/2013
Assessment Year : 2009-10

JCIT,
Range-1, Aayakar Bhawan,
2nd Floor, G Block,
Shopping Complex,
Sector-20,
Noida.

Vs. Pearls Educational Institute,
Plot No.125, Block-C,
Sector-19,
Noida,
Gautam Budh Nagar.

PAN: AAATP1184C

(Appellant)

(Respondent)

Assessee By : Shri D.C. Agrawal, Advocate
Department By : Shri Rajesh Kumar Kedia, Sr. DR

Date of Hearing : 30. 09.2015
Date of Pronouncement : 30.09.2015

ORDER

PER R.S. SYAL, AM:

This appeal by the Revenue arises out of the order dated 7.12.2012
passed by the CIT (A) in relation to the assessment year 2009-10.

2. The Revenue is aggrieved against the deletion of addition of Rs.45 lac by the Id. CIT(A) who held that donation made by the assessee to sister concern was genuine, without affording an opportunity to the AO for examination of the material entertained by him in contravention of Rule 46A.

3. We have heard the rival submissions and perused the relevant material on record. Shorn of unnecessary details, it is observed that the AO made addition of Rs.45 lac by treating this amount as non-application of income. The Id. CIT(A) entertained additional evidence and without confronting the same to the AO, deleted the addition. Without going into the merits of the case, we are of the considered opinion that the ends of justice would meet adequately if the impugned order is set aside and the matter is restored to the file of AO. We order accordingly and direct him to decide this issue afresh as per law, after allowing a reasonable opportunity of being heard to the assessee. Needless to say, the assessee will be at liberty to lead any evidence in such fresh proceedings.

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

The order pronounced in the open court on 30.09.2015.

Sd/-

[SUCHITRA KAMBLE]
JUDICIAL MEMBER

Sd/-

[R.S. SYAL]
ACCOUNTANT MEMBER

Dated, 30th September, 2015.

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Copy forwarded to:

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

AR, ITAT, NEW DELHI.