

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH “SMC”, NEW DELHI  
BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER  
ITA No.3891/Del/2017  
Assessment Year : 2012-13**

SKODA INDIA PVT.LTD. New Delhi	<b>Vs.</b>	ITO, Ward-23(4) New Delhi
<b>PAN : AABCS1824L</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by : Sh. Arvind Garg, Adv.  
Revenue by : Sh. Amit Jain, Sr. DR  
Date of hearing : 23-10-2017  
Date of pronouncement : 23 -10-2017

**ORDER**

**PER R. K. PANDA, AM :**

This appeal filed by the assessee is directed against the order dated 20<sup>th</sup> January, 2017 of the CIT(A)-XXII, New Delhi relating to assessment year 2012-13.

2. The grounds raised by the assessee are as under :-

*“1. That on the facts and circumstances of the case, the learned CIT(Appeals) has erred in law while upholding the unjustified, unlawful and unwarranted addition of Rs. 28,00,000/- on account of unsecured loan from M/s Sonata Construction Pvt Ltd. Detailed submissions in this regard are annexed with this Form.*

*2. That on the facts and circumstances of the case, the learned CIT (Appeals) has erred in law while upholding the unjustified, unlawful and unwarranted in not condoning the delay in filing the appeal to CIT-A-22 in spite of sufficient provided to him.*

*3. The Company had filed an appeal to CIT (A)-22 along with an application for*

*condoning the delay in filing the appeal within prescribed time limit. Appellant Company had given sufficient cause of such delay which was purely on account of negligence of Appellant Company's authorized representative {copy of the application furnished to CIT (Appeals) is annexed once again with Form 36}. Since learned CIT has not condoned the delay, Appellant Company approaches this Hon'ble forum for condonation of delay and admission of appeal.”*

3. The Id. Counsel for the assessee, at the very outset, submitted that since notice from the office of the CIT(A) was not received by the assessee, therefore, there was no compliance before him. He submitted that in the interest of justice, the matter may be restored to the file of CIT(A) with a direction to give an opportunity to the assessee to explain the delay in filing of the appeal and substantiate its case.

4. The Id. DR while opposing the arguments of the Id. Counsel for the assessee, however, submitted that he has no objection if the matter is restored to the file of the CIT(A) with a direction to the assessee to appear before him and not to seek any adjournment.

5. After hearing the rival arguments made by both the sides and considering the totality of the facts of the case, I, in the interest of justice deem it proper to restore the issue to the file of the CIT(A) with a direction to give one final opportunity to the assessee to substantiate its case. The assessee is also hereby directed not to seek any adjournment and appear before the CIT(A) to substantiate its case. The Id. CIT(A) shall decide the issue as per fact and law after giving due opportunity of being heard to the assessee. I hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

(Order Pronounced in the Court at the time of hearing itself i.e. on  
23.10.2017)

Sd/-

(R.K.PANDA)  
ACCOUNTANT  
MEMBER

Dated:23-10-2017

*Binita*

*Copy of order to: -*

- 1) The Appellant
- 2) The Respondent
- 3) The DRP-IV, New Delhi
- 4) The DR, I.T.A.T., New Delhi

By Order

Assistant Registrar  
ITAT, New Delhi

S.No.	Details	Date	Initials	Designation
1	Draft dictated on	23.10.2017		Sr. PS/PS
2	Draft placed before author	23.10.2017		Sr. PS/PS
3	Draft proposed & placed before the Second Member			JM/AM
4	Draft discussed/approved by Second Member			AM/AM
5	Approved Draft comes to the Sr. PS/PS			Sr. PS/PS
6	Kept for pronouncement on	.2017		Sr. PS/PS
7	Date of uploading of Order	.2017		Sr. PS/PS
8	File sent to Bench Clerk	.2017		Sr. PS/PS
9	Date on which the file goes to the Head Clerk			
10	Date on which file goes to the A.R.			
11	Date of Dispatch of order			