

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

BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER

ITA No. 1530/DEL/2017 (A.Y 2007-08)

Sanjay Bansal Prop. S. N. Metalloys, RP-5, Pitampura, Near TV Tower, New Delhi AAGPB2774G (APPELLANT)	Vs	ITO Ward-63(3) New Delhi (RESPONDENT)
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Appellant by	Sh. Ved Jain, Adv
Respondent 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 28/11/2016 passed by CIT(A)-20, New Delhi relating to Assessment Year 2007-08.

2. Although a number of grounds have been raised by the assessee however they all relate to the exparte order of the CIT(A) in confirming the additions made by the A.O.

2.1. The Ld. Counsel for the assessee at the outset submitted that the addition of Rs.10,48,979/- made by the A.O on account of bogus purchase is covered in favour of the assessee by the decision of the Tribunal in a number of cases. He accordingly, submitted that the issue being covered in favour of the

assessee, the grounds raised by the assessee should be allowed and the addition made by the A.O and sustained by the CIT(A) should be deleted.

3. The Ld. DR on the other hand submitted that the assessee did not appear before the A.O. despite specific notice issued by him. There was no compliance before the CIT(A) for which Ld.CIT(A) has passed the ex-parte order. Therefore, this matter should be restored to the file of the A.O.

4. I have considered the rival arguments made by both the sides and perused the material available on record. The perusal of the assessment order shows that despite the show cause notice dated 12th March, 2015 and notice u/s 143(2) sent to the assessee fixing the case for appearing on 18th March, 2015 there was no appearance by the assessee nor any books of accounts were produced before the A.O. A perusal of the order of the CIT(A) shows that despite number of opportunities given by the CIT(A), there was no compliance before him for which he has passed an ex-parte order. Considering the totality of the facts of the case and in the interest of justice I deem it proper to restore the issue to the file of the A.O with a direction to give one more opportunity to the assessee to substantiate his case with evidence to his satisfaction. The assessee is also hereby directed to appear before the A.O and cooperate with him in completion of the assessment by providing him with the necessary information as is called for by the A.O from time to time. The A.O shall decide the issue afresh and in accordance with law after giving due opportunity of being heard to the assessee. I hold and directed accordingly. The grounds raised by the assessee are accordingly allowed for statistical purpose.

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

Pronounced in the open court at the time of hearing itself, i.e. on
23rd October , 2017.

Sd/-

(R. K. PANDA)
ACCOUNTANT MEMBER

Dated: 23/10/2017

*R. Naheed **

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

		Date	
1.	Draft dictated on	23/10/2017	PS
2.	Draft placed before author	23/10/2017	PS
3.	Draft proposed & placed before the second member	.2017	JM/AM
4.	Draft discussed/approved by Second Member.		JM/AM
5.	Approved Draft comes to the Sr.PS/PS	24.10. 2017	PS/PS
6.	Kept for pronouncement on		PS
7.	File sent to the Bench Clerk	24.10.2017	PS
8.	Date on which file goes to the AR		
9.	Date on which file goes to the Head Clerk.		
10.	Date of dispatch of Order.		

