

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", NEW DELHI
BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER
ITA No.4232/Del/2017
Assessment Year : 2006-07**

DEV BHOO MI AUTOMOBILES PVT. LTD. DEHRADUN	Vs.	ACIT, CIRCLE-HARIDWAR HARIDWAR
PAN : AAFFD0757Q		
(Appellant)		(Respondent)

Assessee by : None
Revenue by : Sh. Amit Jain, Sr. DR
Date of hearing : 25-10-2017
Date of pronouncement : 27 -10-2017

ORDER

PER R. K. PANDA, AM :

This appeal filed by the assessee is directed against the order dated 21st March, 2017 of the CIT(A)- Muzaffarnagar relating to assessment year 2006-07.

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

3. I have heard the ld. DR and perused the material available on record. It is seen that as against returned loss of Rs. 3,68,250/-, the AO completed the assessment u/s 144/147 on a total income of Rs. 6,28,680/-. Although sufficient opportunity was granted by the CIT(A) to submit various details, it is seen from the order of the CIT(A) that on a number of occasions ld. Counsel for the assessee has sought adjournment. Similarly, on certain occasions, the counsel

appeared before the CIT(A) but no written submission was filed. The Id. CIT(A), therefore, upheld the various additions made by the AO. In my opinion, and under the facts and circumstances of the case, the matter requires a re-visit 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 to appear before the CIT(A) and file the submissions if any failing which the Ld. CIT(A) is at liberty to pass appropriate order. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

(Order pronounced in the Open Court on 27/10/2017.)

Sd/-

(R. K. PANDA)

ACCOUNTANT MEMBER

Dated:27-10-2017

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	25.10.2017		Sr. PS/PS
2	Draft placed before author	26.10.2017		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			