

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F", NEW DELHI
BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER
AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**ITA No.2493/Del/2015
Assessment Year : 2011-12**

Rajinder Sahil Sharma, 41-A, New Ground Pura, Chander Nagar, Delhi.	Vs.	ACIT, Circle- 38(1), New Delhi.
PAN : ASCPS4009B		
(Appellant)		(Respondent)

Assessee by : None
Department by : Shri Atiq Ahmad, Sr.DR
Date of hearing : 27-12-2017
Date of pronouncement : 27-12-2017

ORDER

PER R. K. PANDA, AM :

This appeal filed by the assessee is directed against the order dated 19.02.2015 of the CIT(A)-XX, New Delhi relating to assessment year 2011-12.

2. Despite service of notice, none appeared on behalf of the assessee when the name of the assessee was called. No petition seeking adjournment of the case has been filed. Therefore, this appeal is being decided on the basis of material available on record and after hearing the ld. DR.

3. Facts of the case, in brief, are that the assessee is an individual and is engaged in the business of trading of electrical goods & electrical contractor

under the name and style of M/s R. Sahil Construction Company and M/s Shiv Construction Company. He filed his return of income on 30.09.2011 declaring income of Rs.61,06,236/-. The Assessing Officer completed the assessment determining the taxable income at Rs.65,87,900/- by making the following additions :-

(a)	<i>Disallowance on account of Unverifiable Purchases.</i>	<i>1,82,324/-</i>
(b)	<i>Disallowance out of Wages.</i>	<i>1,25,000/-</i>
(c)	<i>Disallowance out of consumable store.</i>	<i>40,500/-</i>
(d)	<i>Disallowance out of Depreciation.</i>	<i>18,031/-</i>
(e)	<i>Disallowance out of Telephone Expenses.</i>	<i>7,937/-</i>
(f)	<i>Addition out of Undisclosed Other Sources.</i>	<i>1,07,871/-</i>

4. The assessee filed an appeal before the Id. CIT(A). However, due to non-submissions of any evidence, Id. CIT(A) confirmed the addition made by the Assessing Officer for which the assessee is in appeal before the Tribunal by raising the following grounds :-

1. *That the CIT(A) has passed order u/s 250 I.T. Act ex-parte on the back of the appellant alleging non-compliances of notices.*
2. *That the authority below has erred in law and facts of the case while disallowing and added back out of following expenditures on account of :*
 - i. *Un-veritable Purchase* *Rs.182324.00*
 - ii. *Wages* *Rs.125000.00*
 - iii. *Consumable Store* *Rs. 45000.00*
 - iv. *Depreciation Claimed* *Rs. 18031.00*
 - v. *Telephone Expense* *Rs. 7937.00*
3. *That the appellant crave to add, amend and delete any ground of appeal at the time of hearing."*

5. We have considered the arguments advanced by the Id. DR and perused the material available on record. It is an admitted fact that the assessee did not

make any submission or filed any evidence before the Id. CIT(A) for which he had passed an ex-parte order sustaining the various additions made by the Assessing Officer. Considering the totality of the facts of the case and in the interest of justice, we are of the considered opinion that the assessee should be given one more opportunity by the Id. CIT(A) to substantiate his case. We, therefore, in the interest of justice, deem it proper to restore the issue to the file of the Id. CIT(A) with a direction to give one more opportunity to the assessee to substantiate his case. Ld. CIT(A) shall decide the issue as per fact and law after giving due opportunity of being heard to the assessee. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the open Court at the time hearing itself i.e. on this 27th day of December, 2017.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Sd/-
(R. K. PANDA)
ACCOUNTANT MEMBER

Dated: 27-12-2017.

Sujeet

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., New Delhi

//True Copy//

By Order

Assistant Registrar
ITAT, New Delhi