

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: 'C', NEW DELHI**

**BEFORE SHRI RS SYAL, VICE PRESIDENT
AND SMT. BEENA A PILLAI, JUDICIAL MEMBER**

ITA No. 2339/Del/2015

A.Y. 2010-11

M/s Varun Sheokand 1157, Sector 9 Faridabad PAN: BAAPS 1881 G (Appellant)	vs.	ITO, Ward 1(3) Faridabad (Respondent)
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Assessee by	None
Department by	Sh. S.L.Anuragi, Sr.D.R.
Date of Hearing	31/05/2018
Date of Pronouncement	31/05/2018

ORDER

PER BEENA A PILLAI, JUDICIAL MEMBER

Present appeal has been filed by assessee against order dated 10/02/15 passed by Ld. CIT (A), Faridabad for Assessment Year (A.Y.) 2010-11 on the following grounds of appeal:

“1. That on facts and circumstances of the case as well as in law, Ld.CIT(A) was not justified in sustaining the trading addition of Rs.29,08,064/- made by A.O. u/s 144 of the Income Tax Act, 1961 (the Act).

2. *That the addition is contrary to the settled judicial principles and decisions.*

3. *That without prejudice to the above ground, on the facts of the case, the addition is too excessive.”*

2. Brief facts of the case are as under:

Assessing Officer (A.O.) passed assessment order under section 144 of the Act by computing income in the hands of assessee at Rs.62,23,940 vis-a-vis income declared by assessee in the return filed at Rs.9,12,350/-.

3. Aggrieved by order of Ld.AO assessee preferred appeal before Ld.CIT(A), who confirmed the addition.

4. Aggrieved by the order of Ld. CIT (A) assessee is in appeal before us now.

5. Today before us neither assessee himself nor any of his Representatives has appeared to present his case. From the order of Ld. CIT (A) it is observed that additional evidences were submitted by assessee which were remanded to Ld. AO for his comments. Ld. AO did not admit the additional evidences. Ld. CIT (A) by placing reliance upon various decisions admitted the additional evidence but has not discussed the grounds raised by assessee on merits as per law.

6. We are, therefore, inclined to set aside this issue back to Ld. CIT (A) with a direction to decide the issues on merits as per law on the basis of the additional evidences as well as the submissions advanced by assessee. Needless to say that proper opportunity may be granted to assessee to represent its case.

7. Accordingly the grounds raised by assessee stands allowed for statistical purposes.

8. In the result appeal filed by assessee stands allowed for statistical purposes.

Order pronounced in the open court on 31.05.2018.

Sd/-
(R.S.SYAL)
VICE PRESIDENT

Sd/-
(BEENA A PILLAI)
JUDICIAL MEMBER

Dt. 31st May, 2018

*mv

Copy forwarded to: -

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

- TRUE COPY -

By Order,

ASSISTANT REGISTRAR
ITAT Delhi Benches

ITA 2339/Del/2015 A.Y.: 2010-11
M/s Varun Sheokand vs. ITO

S.No.	Details	Date	Initials	Designation
1	Draft dictated on Dragon			Sr. PS/PS
2	Draft placed before author			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			Sr. PS/PS
7	File sent to Bench Clerk			Sr. PS/PS
8	Date on which the file goes to Head Clerk			
9	Date on which file goes to A.R.			
10	Date of Dispatch of order			