

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

**BEFORE SMT. DIVA SINGH, JUDICIAL MEMBER**

**ITA No.-7747/Del/2017  
(Assessment Year: 2012-13)**

Pravin Khandelwal 130, Sharda Niketan, Pitampura, New Delhi. <b>AHZPK1936B</b>	vs	ACIT Circle 20(1), New Delhi.
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<b>Assessee by</b>	<b>None</b>
<b>Revenue by</b>	<b>Ms. Ashima Neb, Sr. DR</b>

<b>Date of Hearing</b>	<b>26.04.2018</b>
<b>Date of Pronouncement</b>	<b>27.06.2018</b>

**ORDER**

The present appeal has been filed by the assessee assailing the correctness of the order dt. 15.09.2017 of CIT(A)-25 pertaining to 2012-13 AY on various grounds. No one was present on behalf of the assessee at the time of hearing. Since the present appeal qua ground no. 2 could be decided on the basis of the material available on record, it was deemed appropriate to proceed with the present appeal ex-parte qua the assessee – appellant on merits after hearing the Ld. Sr. DR.

2. The specific ground raised by the assessee is reproduced hereunder:

*“2. That on the facts and in the circumstances of the case and in law, the Ld. CIT(A) as well as the AO had erred in not passing a speaking order with respect to various grounds raised in the First Appeal. As such, the orders of the lower authorities is bad under law and are liable to be quashed.”*

3. The relevant facts of the case are that the assessee returned an income of Rs. 3,50,000/- from salary, house property and income from other sources. The assessment in the scrutiny proceedings was concluded at an income of Rs. 9,99,680/-. The said order was challenged in appeal before the CIT(A). Initially the assessee after filing written submissions sought time through Sh. Neeraj Sharma Article Assistant, however, subsequently remained absent considering this fact the appeal of the assessee was dismissed holding as under:

*“8.3 It is seen that Sh. Neeraj Sharma, Article Assistant, attended and sought adjournment, which was granted. However, thereafter no compliance was made to the Notices issued subsequently from this office, though written submissions were filed. It is obvious that the Appellant deliberately sought to evade the appellate proceedings.*

*8.4 As already mentioned above, the Appellant, by deliberately and intentionally avoiding to attend in the appellate proceedings failed to produce*

*evidence and prevented inquiry or investigation, and hence, an adverse view is to be taken. The Appellant could not rebut the findings of the Ld. Assessing Officer regarding additions made by the Assessing Officer. The Appellant had opportunity during the appellate proceedings to prove that the additions made by the Assessing Officer were not justified, but the Appellant evaded the appellate proceedings.*

*8.5 The Appellant could not give any justification for any of its claims. Sufficient opportunity was given to the Appellant in the appellate proceedings, but it evaded the appellate proceedings as apparently the Appellant being aware that further incriminating material against the Appellant could be brought on record during the appellate proceedings, and hence evaded the proceedings. Hence, the claims of the Appellant are treated as baseless and self serving claims and are hereby rejected. The Appellant could not justify the claim of various expenses amounting to Rs. 6,49,681/- which included interest of Rs. 5,89,050/-, Salary of Rs. 54,000/- and conveyance of Rs. 6,631/- against the income from other sources, being interest receive from M/s Pranay Impex Pvt. Ltd. The addition of Rs. 6,49,681/- is hereby confirmed. The Grounds of Appeal No. 1 & 2 are hereby rejected.”*

4. The Ld. Sr. DR relies upon the order. However, considering the peculiar facts and circumstances of the present case, it is seen that the very fact that the assessee had filed an appeal before the ITAT demonstrates the fact that the grievance of the assessee for the additions made in the assessment order remains. It is further seen on a perusal of the impugned order that it does not bring out the fact as to what specific opportunities were provided to the assessee in the appellate proceedings. Accordingly, in the interest of substantial justice, the impugned order is set aside back to the file of CIT(Appeals) with a direction to pass a speaking order in accordance with law after giving the assessee a reasonable opportunity of being heard. Said order was pronounced in the open court at the time of hearing itself.

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

Order pronounced in the open court on 27.06.2018.

Sd/-

**(DIVA SINGH)**  
**JUDICIAL MEMBER**

\*Kavita Arora/Poonam(CHD)

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT
- 6.

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ASSISTANT REGISTRAR  
ITAT NEW DELHI