

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

I.T.As. No.3420/DEL/2015
Assessment Years: 2010-11

M/s. Unison Hotels Ltd., Vasant Kunj, Phase-II, Nelson Mandela Road, New Delhi.	vs.	ITO, Ward-18(1), New Delhi.
TAN/PAN: AAACU0455C		
(Appellant)		(Respondent)

Appellant by:	Shri Vinod Kumar Bindal, Adv.		
Respondent by:	Shri Surender Pal, Sr.D.R.		
Date of hearing:	30	08	2018
Date of pronouncement:	31	08	2018

ORDER

PER AMIT SHUKLA, J.M.:

The aforesaid appeal has been filed by the assessee against the impugned order dated 10.03.2015, passed by Commissioner of Income Tax (Appeals)-XVII, New Delhi for the quantum of assessment passed u/s.143(3) for the Assessment Year 2010-11. In the grounds of appeal, the assessee has challenged the following additions:-

- (i) addition of Rs.1,20,74,284/- on account of outstanding credit balances.
- (ii) addition of Rs.47,695/- for the difference in credit balance.
- (iii) disallowance of Rs.6,65,964/- u/s.14A.

- (iv) disallowance of Rs.5,33,311/- claimed under the head 'other expenses'.
- (v) addition of Rs.24,30,004/-

2. The other main ground which has been taken by the assessee is that, ld. CIT (A) has erred in law and on facts in deciding the appeal *ex parte* due to non appearance.

3. Before us, the ld. counsel for the assessee submitted that though on various dates, assessee had sought adjournment but on the last date of hearing notice sent from the office of the ld. CIT (A) could not be served, and therefore, assessee could not put up the appeals. Moreover, assessee has a *prima facie* good case and all the relevant materials and documents were filed before the Assessing Officer, therefore, in the interest of justice matter should be restored to the file of the ld. CIT (A) for deciding a fresh in accordance with law.

4. Learned Department Representative has no objection if the matter is remanded back to the file of the ld. CIT (A).

5. In view of the aforesaid submissions and looking to the fact that order has been passed *ex parte* by the ld. CIT (A), therefore, in the interest of justice, we feel that the entire issue which has been raised in the grounds of appeal should be remitted back to the file of the ld. CIT (A) to be decided a fresh and in accordance with law after giving due and effective opportunity of being heard to the assessee. The assessee shall ensure that he will make due compliance on the dates given.

6. Accordingly, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 31st August, 2018.

Sd/-
[PRASHANT MAHARISHI]
ACCOUNTANT MEMBER

Sd/-
[AMIT SHUKLA]
JUDICIAL MEMBER

DATED: 31st August, 2018

PKK: