

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

**BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

ITA No. 3941/Del/2015 (A.Y 2003-04)

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| Pretty Exports Pvt. Ltd. B-7/10, 2 nd Floor, (D.S) Ramesh Nagar New Delhi AACCP1022G (APPELLANT) | Vs | ITO Ward-14(4), ITO Building, Aayakar Bhawan New Delhi (RESPONDENT) |
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| Appellant by | None |
| Respondent by | Sh. Anoop Singh, Sr. DR |

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| Date of Hearing | 13.09.2018 |
| Date of Pronouncement | 17.09.2018 |

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the assessee against the order dated 27/01/2014 passed by CIT (A)-XVI1, New Delhi for Assessment Year 2003-04.

2. The grounds of appeal are as under:-

- “1. Because the Ld. Commissioner of Income Tax (Appeals)-XVII, New Delhi has erred in law and on facts, by passing the order u/s. 250 of the Income Tax Act, 1961.
2. Because the Ld. Commissioner of Income Tax (Appeals)-XVII, New Delhi has erred in law and on facts, by wrongly making an addition of Rs.25,00,000/- as unsecured loan.
3. Because the appellant craves for the indulgence of the Hon'ble Court so as to permit it to raise additional ground/grounds of appeal and/or to verify or modify the grounds already taken.

4. *Because the order appealed against is contrary to the facts, law and principles of natural justice.”*

3. At the time of hearing none appeared for the assessee. Therefore, we are proceeding with the appeal memo. From the perusal of the order of the CIT(A), it is found that the order of the CIT(A) is ex-parte. The assessee filed certain evidences before the CIT(A) which was admitted by the CIT(A) under Rule 46A, but the assessee was not represented properly before the CIT(A). Therefore, in the interest of justice, we are inclined to grant one more opportunity to the assessee to remain present before the CIT(A) and properly plead the case before the CIT(A). If the assessee fails to appear before the CIT(A), then the CIT(A) should proceed with the documents filed by the assessee and decide the issue on merit after thoroughly verifying the documents. Thus, we are remanding back this matter before the CIT(A) to decide the issue after giving opportunity of hearing to the assessee by following principles of natural justice.

4. In result, the appeal of the assessee is partly allowed for statistical purpose.

Order pronounced in the Open Court on 17th September, 2018.

Sd/-

**(R. K. PANDA)
ACCOUNTANT MEMBER**

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated: 17/09/2018
R.N*

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

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| Date of dictation | 13.09.2018 |
| Date on which the typed draft is placed before the dictating Member | 14.09.2018 |
| Date on which the typed draft is placed before the Other Member | |
| Date on which the approved draft comes to the Sr. PS/PS | |
| Date on which the fair order is placed before the Dictating Member for pronouncement | |
| Date on which the fair order comes back to the Sr. PS/PS | 17.09.2018 |
| Date on which the final order is uploaded on the website of ITAT | 17.09.2018 |
| Date on which the file goes to the Bench Clerk | 17.09.2018 |
| Date on which the file goes to the Head Clerk | |
| The date on which the file goes to the Assistant Registrar for signature on the order | |
| Date of dispatch of the Order | |