

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

**BEFORE SHRI N. K. SAINI, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

ITA No. 2047/Del/2018 (A.Y 2006-07)

Raman Textile Pvt. Ltd. Barsat Road, Bichpari Chowk, Panipat Haryana AADCR4021L (APPELLANT)	Vs	ITO Ward-(1) Panipat (RESPONDENT)
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Appellant by	None
Respondent by	Sh. Surender Pal, Sr. DR

Date of Hearing	19.09.2018
Date of Pronouncement	26.09.2018

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the assessee against the order dated 01/01/2018 passed by CIT (A)-Karnal for Assessment Year 2006-07.

2. The grounds of appeal are as under:-

“1. That the order passed u/s 250(6) of the Income tax Act is bad in law and wrong on facts and as per the circumstances of the case.

2. The additions made are based on assumptions and not on facts and without any evidence.

3. That both the A.O and CIT(A) have erred in not appreciating the facts of the case and made the additions rely on the statement of 3rd party.

4. That the Ld. A.O erred in not discharging his onus by providing the appellant the information on the basis of which the additions was made.”

3. The assessee filed its return of income for the A.Y 2006-07 on 30.03.2007 declaring Nil Income. Subsequently, the case was reopened u/s 148 of the Income Tax Act, 1961. The assessment u/s 144/147 was completed on 31.03.2014 making an addition of Rs 20,40,000/- relying on the information received from third party during the course of search conducted on him without confronting the evidence in possession of the Assessing Officer.

4. Being aggrieved by the Assessment Order, the assessee filed the appeal before the CIT(A). The CIT(A) dismissed the appeal.

5. At the time of hearing no one has appeared for the assessee Company. Therefore, we are taking of the submissions of the assessee before the CIT (A) as submissions before us. The Ld. DR relied upon the Assessment order and the order of the CIT(A).

6. We have heard the Ld. DR and perused the material available on record. The Assessing Officer passed assessment order u/s 144 which is an ex-parte order. The CIT(A) also did not consider the evidence produced by the assessee and has not given any opportunity to the assessee. The CIT(A) simply observed that the assessee has not produced any evidence even during the appeal stage. Whereas the assessee intimated the Assessing Officer that the assessee is not having any information about the entry in question and the onus is upon the department to prove that the assessee was the beneficiary of the transaction. However the Assessing Officer completed the assessment u/s 144 without considering the request of the assessee and the CIT(A) simply dismissed the case without appreciating the facts of the case. In the interest of justice it will be appropriate to remand back this issue contested by the assessee to the file of the Assessing Officer. The Assessing Officer should give the opportunity of

hearing to the assessee by following principles of natural justice. Therefore, the appeal of the assessee is partly allowed for statistical purpose.

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

Order pronounced in the Open Court on 26th September, 2018.

Sd/-

**(N. K. SAINI)
ACCOUNTANT MEMBER**

Dated: 26/09/2018
R.N*

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	20.09.2018
Date on which the typed draft is placed before the dictating Member	24.09.2018
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	26.09.2018
Date on which the final order is uploaded on the website of ITAT	26.09.2018
Date on which the file goes to the Bench Clerk	26.09.2018
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	