

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'I-1' BENCH,
NEW DELHI

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

ITA No. 5824/DEL/2015 [A.Y 2007-08]
ITA No. 6357/DEL/2015 [A.Y 2008-09]
ITA No. 1134/DEL/2014 [A.Y 2009-10]
ITA No. 561/DEL/2015 [A.Y 2010-11]

YKK India Pvt Ltd.,
Global Business Park,
Mehrauli Ground Road,
Gurgaon.

Vs.

The A.C.I.T,
Circle-18(1),
New Delhi

[PAN: AAACY 0201 G]

ITA No. 5955/DEL/2015 [A.Y 2007-08]
ITA No. 990/DEL/2014 [A.Y 2009-10]
ITA No. 122/DEL/2015 [A.Y 2010-11]

The A.C.I.T
Circle-18(1),
New Delhi

Vs.

YKK India Pvt Ltd.,
Global Business Park,
Mehrauli Ground Road,
Gurgaon.

[PAN: AAACY 0201 G]

[Appellant]

[Respondent]

Date of Hearing : 18.10.2018

Date of Pronouncement : 22.10.2018

Assessee by : Shri Nageshwar Rao, Adv

Revenue by : Shri Sanjay I Bara, CIT- DR

ORDER**PER BENCH:-**

The above captioned appeals by the assessee and Revenue are preferred against separate orders of the CIT(A) pertaining to A.Ys 2007-08, 2008-09, 2009-10 and 2010-11. Since common issues are involved in all these appeals, they were heard together and are being disposed of by this common order for the sake of convenience and brevity, though the quantum may differ.

2. At the very outset, the ld. AR requested for admission of additional supporting evidences as per Rule 29 of the ITAT Rules.

3. The ld. AR pointed out that Paper Book Volume in A.Y 2008-09 evidences receipt of services from the Associated Enterprises [AEs]. It is the say of the ld. AR that in earlier A.Ys., similar issues were involved and no such objection was raised or disallowance made by the Assessing Officer/TPO and, therefore, the assessee was under a bonafide belief that these documents were not required.

4. We have given thoughtful consideration to the contentions of the ld. AR and have carefully perused the additional evidences brought on record. In our considered opinion, these additional evidences go to the root of the matter. We, accordingly, admit these additional evidences.

5. Since we have admitted additional evidences, in the interest of justice and fair play, we restore the entire issues to the file of the TPO for fresh adjudication. The assessee is directed to file these evidences before the TPO and the TPO is directed to decide the issues afresh after considering the evidences so filed and after allowing opportunity of being heard to the assessee.

6. In the result, all the appeals filed by the assessee and the revenue are treated as allowed for statistical purposes.

The order is pronounced in the open court on 22.10.2018.

Sd/-

**[SUCHITRA KAMBLE]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 22nd October, 2018

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

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