

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : A : NEW DELHI

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER  
AND  
SHRI KULDIP SINGH, JUDICIAL MEMBER

ITA No.4001/Del/2015  
Assessment Year: 2010-11

Hansraj Merchants (P) Ltd.,  
C/o Raj Kumar & Associates, CA,  
L-7A, South Ext. Part-2,  
New Delhi.

Vs. DCIT,  
Central Circle-19,  
New Delhi.

PAN: AAECM5633Q

(Appellant)

(Respondent)

Assessee by	:	Shri J.P. Sharma, CA
Revenue by	:	Shri James Singsong, Sr.DR
Date of Hearing	:	25.10.2018
Date of Pronouncement	:	25.10.2018

ORDER

PER R.K. PANDA, AM:

This appeal by the assessee is directed against the order dated 26<sup>th</sup> March, 2015 of the CIT(A)-30, New Delhi relating to Assessment Year 2010-11.

2. The assessee in the various grounds of appeal challenged the *ex parte* order of the CIT(A) sustaining the addition of Rs.3 crores u/s 68 of the Act.

3. The facts of the case, in brief, are that the assessee is a company and filed its return of income on 4<sup>th</sup> October, 2010 declaring taxable income of Rs.1,74,340/-. The Assessing Officer, in the order passed u/s 143(3) of the Act dated 22<sup>nd</sup> March, 2013, made addition of Rs.3 crores u/s 68 of the IT Act on the ground that the assessee has introduced its unaccounted money through share application and shown the same under the head 'Capital reserve' in the balance sheet. The assessee filed appeal before the CIT(A). However, due to non-appearance of the assessee before the CIT(A) despite three opportunities given, the Id.CIT(A) in the *ex parte* order passed by him, sustained the addition made by the Assessing Officer. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal.

4. We have considered the rival submissions made by both the sides and perused the material available on record. It is an admitted fact that due to non-appearance before the CIT(A) despite three opportunities granted by him, he was constrained to pass the *ex parte* order wherein he has sustained the addition made by the Assessing Officer amounting to Rs.3 crore u/s 68 of the IT Act. Considering the totality of the facts of the case and in the interest of justice, we deem it appropriate to restore the issue to the file of the CIT(A) with a direction to grant one final opportunity to the assessee to substantiate its case. The assessee is also hereby directed to appear before the CIT(A) and substantiate its case without seeking any adjournment under any pretext, failing which the Id.CIT(A) is at liberty to pass appropriate order as per law.

We hold and direct accordingly. The grounds raised by the assessee are allowed for statistical purposes.

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

The decision was pronounced in the open court on 25.10.2018 itself at the time of hearing.

Sd/-

(KULDIP SINGH)  
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMFBER

Dated: 25<sup>th</sup> October, 2018

dk

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

Asstt. Registrar, ITAT, New Delhi