

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

**BEFORE SHRI N.S. SAINI, ACCOUNTANT MEMBER
AND
SHRI SMT. BEENA A PILLAI, JUDICIAL MEMBER**

ITA No. 6647/Del/2015

AY: 2011-12

M/s Packraft Container India P. Ltd. Plot No. 184, Sector-25, Ballabgarh Faridabad. PAN No. AACCP1856C	vs.	ITO Ward 11(1) CGO Complex, Faridabad.
--	------------	---

(Appellant)

(Respondent)

Assessee by : None

Department by : Shri Shailesh Kumar, Sr. DR

Date of Hearing : 11/12/2018

Date of Pronouncement: 12/12/2018

ORDER

PER BEENA A PILLAI, JUDICIAL MEMBER

present appeal has been filed by assessee against order dated 18/09/15 passed by Ld. CIT (A) Faridabad is on following grounds of appeal:

Grounds of appeal:

1. *“On the facts and under the circumstances of the case, the Ld.CIT(Appeal) is unjustified, arbitrary and has erred under the law by not deleting the following additions made by the Assessing Authority:*
 - a) *By making an addition of Rs. 1,88,711/- to the total income u/s 40(a)(ia) read with Section 194J(1)(a) of the Income Tax Act.*
 - b) *By making an addition of Rs. 6,48,365/- to the total income u/s 40(a)(ia) read with Section 194C of the Income Tax Act.*

- c) *By making a lumpsum addition of Rs. 1,70,000/- to the total income on account of Exhibition Expenses.*
- d) *By making an addition of Rs. 3,01,345/- to the total income on account of Travelling Expenses.*
- e) *By ignoring the principle of natural justice and not providing the reasonable opportunity of being heard to the assessee.*

And it is therefore, prayed that the unjustified and arbitrary additions to income be deleted and relief accordingly be granted to the assessee.

- 2. *That the appellant craves for the permission to add, delete or amend the grounds of appeal before or at the time of hearing of appeal.”*

On perusal of impugned order it is observed that none has appeared before Ld. CIT (A). In the interest of Justice we deem it fit and proper to set aside this issue back to the file of Ld. CIT (A) to decide issues on merits after giving proper opportunity of being heard to assessee as per law. Needless to say that assessee shall appear before Ld. CIT (A) on the date of notice and file all requisite details as called for in respect of its claim.

Accordingly grounds raised by assessee stands allowed for statistical purposes.

In the result appeal filed by assessee stands allowed for statistical purposes.

Order pronounced in the open court on 12/12/2018

Sd/-
(N.S. SAINI)
ACCOUNTANT MEMBER
Dt. 12/12/2018

Sd/-
(BEENA A PILLAI)
JUDICIAL MEMBER

*Kavita Arora

Copy forwarded to: -

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

- TRUE COPY -

By Order,

ASSISTANT REGISTRAR
ITAT Delhi Benches

		Date
1.	Draft dictated on	11/12/2018
2.	Draft placed before author	11/12
3.	Draft proposed & placed before the second member	
4.	Draft discussed/approved by Second Member.	
5.	Approved Draft comes to the Sr.PS/PS	13/12
6.	Kept for pronouncement on	12/12
7.	File sent to the Bench Clerk & Uploaded	13/12
8.	Date on which file goes to the AR	
9.	Date on which file goes to the Head Clerk.	
10.	Date of dispatch of Order.	