

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

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER

ITA Nos.3970 to 3976/Del/2015
Assessment Years: 2005-06 to 2010-11

Swarn Overseas (P) Ltd.,
1378/21, Hari Singh Nalwa,
Naiwala, Karol Bagh,
New Delhi.

Vs. DCIT,
Central Circle,
Ghaziabad.

PAN: AABCS0744H.

(Appellant)

(Respondent)

Assessee by	:	Shri Rakesh Jain (Director)
Revenue by	:	Shri S.K. Goel, CIT, DR
Date of Hearing	:	28.01.2019
Date of Pronouncement	:	28.01.2019

ORDER

PER BENCH:

ITA Nos.3970 to 3975/Del/2015 filed by the assessee are directed against the common order dated 23rd March, 2015 of the CIT(A), Ghaziabad relating to Assessment Years 2005-06 to 2010-11 respectively. ITA No.3976/Del/2015 filed by the assessee is directed against the order dated 23rd March, 2015 of the CIT(A), Ghaziabad relating to Assessment Year 2011-12. For the sake of convenience, all these appeals were heard together and are being disposed of by this common order.

2. The facts of the case, in brief, are that a search and seizure operation u/s 132 of the Income-tax Act was carried out on 9th September, 2010 at the office and residential premises of Shri Manish Kumar Jain and Shri Rakesh Jain along with their associates. The case of the assessee was also covered. The Assessing Officer passed the order u/s 153A/143(3) of the Act on 31st March, 2013 determining the total income for the above years as under:-

Assessment year 2005-06	Rs.3,48,01,471/-
Assessment year 2006-07	Rs.1,84,32,992/-
Assessment year 2007-08	Rs.2,05,77,866/-
Assessment year 2008-09	Rs.3,02,88,070/-
Assessment year 2009-10	Rs.9,71,80,285/-
Assessment year 2010-11	Rs.38,45,70,824/-
Assessment year 2011-12	Rs.68,85,91,010/-

3. The assessee filed appeals before the CIT(A). However, due to non-appearance by the assessee despite service of notice, the CIT(A) in the *ex parte* order passed by him, dismissed the appeals filed by the assessee for the above years. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal raising various grounds challenging the order of the CIT(A) in sustaining various additions made by the Assessing Officer.

4. Mr. Rakesh Jain, Director of the assessee company appeared personally at the time of hearing and tried to explain his case. However, it is seen that the Id.CIT(A)

has passed an *ex parte* order due to non-appearance of the assessee on various dates. Considering the totality of the facts of the case and in the interest of justice, we deem it appropriate to restore the above appeals to the file of the CIT(A) for fresh adjudication, after giving one final opportunity of being heard to the assessee. The assessee is also hereby directed to appear before the CIT(A) 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.

5. In the result, the appeals filed by the assessee are allowed for statistical purposes.

The decision was pronounced in the open court on 28.01.2019 at the time of hearing itself.

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMBER

Dated: 28th January, 2019

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

Asstt. Registrar, ITAT, New Delhi