

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

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.5296/Del/2018
Assessment Year: 2008-09

Rohella Construction P. Ltd.,
A-242, Basement,
New Friends Colony,
New Delhi.

Vs. DCIT,
Circle 21(2),
New Delhi.

PAN: AACCR2419M

(Appellant)

(Respondent)

Assessee by : Shri D.M. Sinha, CA
Revenue by : Shri S.L. Anuragi, Sr. DR

Date of Hearing : 20.02.2019
Date of Pronouncement : 20.02.2019

ORDER

This appeal by the assessee is directed against the *ex parte* order dated 1st June, 2018 of the CIT(A)-25, New Delhi, relating to Assessment Year 2008-09.

2. The assessee in its various grounds of appeal has challenged the *ex parte* order passed by the CIT(A) in confirming the addition of Rs.14,44,334/- made by the Assessing Officer u/s 68 of the IT Act.

3. After hearing both the sides, I find the assessee is a company and filed its return of income on 27th September, 2008 declaring the total income at Rs.17,89,740/- which was subsequently revised on 05.01.2009 at an income of Rs.6,98,310/-. Subsequently, the case was reopened by issuing notice u/s 148 of the IT Act and statutory notices u/s

142(1) was issued. Since none appeared on behalf of the assessee and considering the fact that there was cash deposit of Rs.14,44,334/- in the bank account maintained with IDBI Bank Ltd., for the impugned assessment year, the Assessing Officer, in the order passed u/s 144 of the Act, made the addition of Rs.14,44,334/- by invoking the provisions of section 68 of the IT Act. Since none appeared on behalf of the assessee, the Id.CIT(A), in the *ex parte* order passed by him upheld the action of the Assessing Officer.

4. After hearing both the sides and considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore the issue to the file of the Assessing Officer with a direction to give one final opportunity to the assessee to substantiate its case. The assessee is also hereby directed to appear before the Assessing Officer and substantiate its case without seeking any adjournment under any pretext failing which the Assessing Officer shall pass appropriate order as per law. I hold and direct accordingly. The grounds raised by the assessee are accordingly 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 20.02.2019.

Sd/-
(R.K. PANDA)
ACCOUNTANT MEMFBER

Dated: 20th February, 2019

dk

Copy forwarded to

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

Asstt. Registrar, ITAT, New Delhi