

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'G': NEW DELHI)**

**BEFORE SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:- 3098/Del/2016
(Assessment Year: 2011-12)**

Ms. Swati Pawa, D- 842, 2 nd Floor, New Friends Colony, New Delhi-110065.	Vs.	DCIT, Central Circle-9, New Delhi.
PAN No: AFKPP3086Q		
APPELLANT		RESPONDENT

Assessee by : Shri Shailesh Gupta, CA
Revenue by : Shri S.S. Rana, CIT(DR)

ORDER

PER ANADEE NATH MISSHRA, AM

This appeal by Assessee is filed against the order of the Learned Commissioner of Income Tax (Appeals)-27, New Delhi, ["Ld. CIT(A)" for short], dated 31.03.2016, for Assessment Year 2011-12, on the following grounds:

- "1. *That the leaned Commissioner of Income Tax (Appeals) has grossly erred in law and on facts in passing the order in utter disregard of the statutory*

provisions contained under section 250(6) of the Act by dismissing the appeal of the appellant ex parte, violating the principles of natural justice.

2. *That the learned Commissioner of Income Tax (Appeals) has overlooked the provisions of Section 250(6) of the Act, as the order passed by him is non speaking and without affording any proper opportunity of being heard to the appellant.*
3. *That the learned Commissioner of Income Tax (Appeals) has ignored various judicial rulings, wherein it was held that section 250(6) makes it obligatory for the CIT(A) to pass a speaking order deciding the points raised in appeal, stating his reasons for the decision, as such.*
4. *That the learned Commissioner of Income Tax (Appeals) ought not to have decided the appeal of the appellant ex parte, as due appearance was caused by the counsel of assessee- appellant, however, no order sheet entries were made signed by her and as such, due compliance was made by the appellant.*
5. *That the learned Commissioner of Income Tax (Appeals) has further erred both in law and on facts in upholding the order of assessment at an income of Rs. 12,16,66,071/-, as against the returned income of Rs. 16,66,071/- in an order of assessment dated 28.03.2013 under section 143(3) /153A of the Act.*
 - 5.1 *That in doing so, the learned Commissioner of Income Tax (Appeals) has failed to appreciate the fact that the addition so made by learned assessing officer is beyond the purview of the assessment so made under section 153A of the Act, as addition so made is not based on any document/ material found as a result of search, thus, the addition so made is beyond the scope of provisions of section 153A of the Act and should have been deleted, as such.*
 - 5.2 *That further, the learned Commissioner of Income Tax (Appeals) has also failed to appreciate the fact that addition so made by learned assessing officer is based on preconceived notions and by arbitrarily brushing aside the detailed submissions/evidences/material placed on record, which were furnished in order to support the fact that no addition was called for in the instant case."*

(2) The Assessment Order U/s 143(3) of the Income Tax Act, 1961 ("I.T. Act" for short) was passed on 28/03/2013, in which the following additions were made by the Assessing Officer ("AO", for short):

Income as returned	- Rs.	16,66,071/-
Addition on account of unaccounted advance for purchase of paddy	- Rs.	12,00,00,000/-
Total	Rs.	12,16,66,071/-

(3) The Assessee filed appeal before the Ld. CIT(A). However, the assessee did not comply with hearing notices issued by the Ld. CIT(A). As the assessee did not appear before the Ld. CIT(A), she concluded that no useful purpose would be served by keeping the appeal proceedings pending indefinitely. She presumed that the Assessee has nothing to appeal against the additions made by the AO and she dismissed the Assessee's appeal with the following observations in her aforesaid impugned order dated 31/03/2016:

"4.1 In view of the facts stated above, it is observed that the assessee was given seven opportunities (listed above) to represent her case before the appellant authority but nobody attended the proceedings nor filed adjournment application. The notices were sent by Speed Post for which it is presumed that assessee must have received them within 3 days. But she never filed any written submission nor application for adjournment. In view of the indifferent approach, I find that no useful purpose would be served by keeping the appeal proceedings pending indefinitely. Therefore, it is presumed that the assessee has nothing to appeal against the additions made by the Assessing Officer.

4.2 Further, in view of the provisions of Section 251(1)(c), the Commissioner of Income Tax appeals has the power to dispose of an appeal "in any other case, he may pass such orders in the appeal as he thinks fit". In the instant case there is enough ground of non appearance of the appellant to decide the matter ex-parte, the appeal is decided on the basis of material available on record. Hence, the action of the AO is upheld and the appeal is dismissed."

(3.1) The Assessee filed appeal in Income Tax Appellate Tribunal ("ITAT", for short), against the impugned order dated 31/03/2016 of the Ld. CIT(A). We find from the

perusal of record, that the following grounds of appeal were raised by the Assessee before the Ld. CIT(A).

"1. That the learned Deputy Commissioner of Income Tax, Central Circle-09, New Delhi has erred both in law and on facts in determining the total income of the appellant at Rs. 12,16,66,071/- as against declared income of Rs. 16,66,071/- in an order of assessment under section 143(3)/153A of the Act dated 28.03.2013.

2. That the learned Deputy Commissioner of Income Tax has further erred in framing the assessment without providing to the assessee, a fair, proper and meaningful opportunity of being heard, violating the principles of natural justice and thus such an order of assessment is vitiated both on fact and in law.

2.1 That the learned Deputy Commissioner of Income Tax has further erred in framing the assessment under section 153A of the Act, and making the additions to the declared income without giving any specific show cause notice before making the addition of Rs. 12,00,00,000/ -. The assessment so framed thus being in violation of principles of natural justice, hence is unsustainable in law and the addition so made of Rs. 12,00,00,000/- are liable to be deleted having unilaterally been made.

2.2 That the assessment framed by the learned Deputy Commissioner of Income Tax on 28th March, 2013 is liable to be held-as unsustainable both in law and on fact as the effective proceedings commenced only in the month of January, 2013, deliberately leaving no time with the assessee to effectively participate in the assessment proceedings. In so doing, the learned DCIT's attempt was to hurry up with the framing of assessment and to thus make an arbitrary assessment, and hence assessment framed is unsustainable in law.

3. That the learned Deputy Commissioner of Income Tax has erred in making an addition of Rs. 12,00,00,000/ - on the basis of page 17 of Annexure A-7 alleged to have been found and seized from the residence disregarding the fact that aforesaid document was got written during the course of search under the duress and otherwise too, it would be evident from the contents of the said document that same could not have been written in the normal course of human conduct and is also vague and look and content of the document shows that it is against the human probability.

3.1 That the learned Deputy Commissioner of Income Tax has erred in failing to appreciate that statement recorded during the course of search on 14.09.2010 under duress and threat, was duly retracted immediately after the search on 20.09.2010, stating that the surrender made was under the threat and duress of investigation wing and was not voluntary, and amount as well as the name of the alleged farmers are figment of imagination of the investigation wing, and appellant

has neither advanced any such sum for the purchase of paddy nor any such farmer is known to exist in the knowledge of the appellant, as such addition made without there being any other corroborative evidence or material is unsustainable in law and deserves to be deleted.

3.2 That in making the aforesaid addition, learned Deputy Commissioner of Income Tax has failed to appreciate the allegation that appellant has given advance to the farmers is wholly vague and unsubstantiated and no effort was made to verify the existence of such alleged farmers as such, addition made is unsustainable in law and deserves to be deleted.

3.3 That the learned Deputy Commissioner of Income Tax has further erred in placing reliance on the statement of Shri Satish Pawa recorded during the course of search on 14.09.2010, which statement was recorded under duress and threat, was duly retracted on 20.09.2010, stating that the surrender made was under the threat and duress of investigation wing and was not voluntary, as such, addition made without there being any other corroborative evidence or material, and on the basis of statement which was duly retracted is unsustainable in law and deserves to be deleted.

3.4 That the learned Deputy Commissioner of Income Tax has erred in failing to appreciate that it is a settled law that if confessional statement is retracted, then unless there is corroborative evidence or material, to substantiate the confession made in the statement, addition made solely on the basis of such a confession is unsustainable in law and deserves to be deleted.

3.5 That the learned Deputy Commissioner of Income Tax has erred in failing to appreciate that on one hand he is making addition in respect of advance given to the farmers for the unaccounted purchase of paddy, on the other hand no evidence or material was found during the course of search, nor any adverse observation was made that appellant has made sales outside the books, as such, approach adopted by the learned Deputy Commissioner of Income Tax is contradictory and addition made is unsustainable and untenable in the eyes of law.

3.6 That the learned Deputy Commissioner of Income Tax has erred in failing to appreciate that presumption under section 132(4A) of the Act is not conclusive but is a rebuttable presumption, and once such a presumption is rebutted, onus lies on the revenue to bring some evidence or material before making the addition.

3.7 That the learned Deputy Commissioner of Income Tax has grossly erred in failing to appreciate once the appellant has duly stated that page 17 of Annexure A-7 was written during the course of search and was forced to write on such paper under duress, as such, before making the addition, burden was on the revenue to bring some evidence or material to corroborate the transaction recorded in the aforesaid paper, and in absence of any corroborative evidence or material, addition made is unsustainable in law and deserves to be deleted.

3.8 That the learned Deputy Commissioner of Income Tax has erred in failing to

appreciate appellant was forced to surrender by the investigation wing, which is in complete defiance of the Instruction dated 10th March, 2003 vide No. F No. 286/2/2003/IT (Inv), issued by the CBDT, as such, reliance placed by the learned Deputy Commissioner of Income Tax on the aforesaid surrender by the appellant is erroneous and unsustainable in law. .

3.9 That the learned Deputy Commissioner of Income Tax has erred in failing to appreciate that appellant does not purchase paddy directly from the farmers but it purchases only from the mandi and brokers in Delhi, Punjab, Haryana and UP as such, addition made on account of noting made in page 17 of Annexure A-7, in respect of advance given to farmers for the purchase of paddy is unsustainable in law and deserves to be deleted.

3.10 That the learned Deputy Commissioner of Income Tax has erred in failing to appreciate that during the course of the assessment proceedings, appellant on 8th March, 2013 duly appeared alongwith original sample invoices for the purchase of paddy alongwith the letter dated 07.03.2013, however on the said, date learned Deputy Commissioner of Income Tax did not see the documents brought by the appellant, nor on the subsequent dates he directed to produce the records, as such, adverse finding recorded by the learned Deputy Commissioner of Income Tax is factually incorrect and deserves to be deleted.

4. That the learned Deputy Commissioner of Income Tax has erred both in law and on facts in levying interest under section 234A and section 234B of the Act, which interest is not leviable on the facts and circumstances of the case of the appellant.

5. That on the facts and circumstances of the instance case, learned Deputy Commissioner of Income Tax has erred in initiating the penalty proceedings under section 271 (1)(c) of the Income Tax Act, 1961.

It is therefore, prayed that it be held that the assessment so made is without jurisdiction. It be further held that addition made of Rs. 12,00,00,000/- is not in accordance with law and therefore the addition so made along-with interest levied be kindly deleted and appeal of the appellant be kindly allowed. "

(3.2) At the time of hearing before us, the Ld. Counsel for Assessee submitted that the order of the Ld. CIT(A) is not a speaking order on merits of the various grounds of appeal before the Ld. CIT(A). The Ld. Counsel for Assessee submitted that the Ld. CIT(A) was duty bound to dispose of the appeal through a speaking order on the various points for determination as per grounds of appeal. The Ld. Counsel for

Assessee also filed a copy of ITAT order dated 19/04/2017 passed by Co-ordinate Bench of ITAT, Delhi in ITA No. 2425/Del/2016 in the case of Ganpati Finsec Pvt. Ltd. vs. DCIT for Assessment Year 2012-13 in support of the aforesaid contention. The Ld. CIT(DR), on the other hand, submitted that the Ld. CIT(A) was justified in passing *ex parte* order because the assessee had not availed of numerous opportunities provided by the Ld. CIT(A). The Ld. CIT(DR) relied on the order of the Hon'ble Gujarat High Court at Ahmedabad in the case of PR Commissioner of Income Tax-3 vs. Ashokji Chanduji Thakor in R/Tax Appeal No. 1160 of 2018 and R/Tax Appeal No. 1161 of 2018. He further submitted that the appellate order of the Ld. CIT(A) was decided on the basis of material available on record and therefore, should be upheld.

(4) We have heard both sides patiently. We have perused all materials on our records carefully. We have considered the judicial precedents referred to in the records. We have also factored in the orders of the lower authorities, i.e. Assessment Order dated 28.03.2013 of the AO and the impugned appellate order dated 31.03.2016 of the Ld. CIT(A). On perusal of the observations of Ld. CIT(A) in her impugned order, which we have reproduced already in foregoing paragraph no. **(3)** of this order, we are of the view that the order of Ld. CIT(A) on merits of the additions made by the AO, has been passed in a summary manner, because it is not a speaking order on the various points (including the grounds of appeal as already reproduced in foregoing paragraph **(3.1)** of this order) that arose for the consideration of the Ld. CIT(A). The relevant provisions under I.T. Act regarding procedure in appeal, and powers of the Commissioner

[Appeals] are contained in Sections 250 and 251 of I.T. Act, which are reproduced below for ready reference:

“250. (1) The Commissioner (Appeals) shall fix a day and place for the hearing of the appeal, and shall give notice of the same to the appellant and to the Assessing Officer against whose order the appeal is preferred.

(2) The following shall have the right to be heard at the hearing of the appeal—

(a) the appellant either in person or by an authorized representative;

(b) the Assessing Officer, either in person or by a representative.

(3) The Commissioner (Appeals) shall have the power to adjourn the hearing of the appeal from time to time.

(4) The Commissioner (Appeals) may, before disposing of any appeal, make such further inquiry as he thinks fit, or may direct the Assessing Officer to make further inquiry and report the result of the same to the Commissioner (Appeals).

(5) The Commissioner (Appeals) may, at the hearing of an appeal, allow the appellant to go into any ground of appeal not specified in the grounds of appeal, if the Commissioner (Appeals) is satisfied that the omission of that ground from the form of appeal was not wilful or unreasonable.

(6) The order of the Commissioner (Appeals) disposing of the appeal shall be in writing and shall state the points for determination, the decision thereon and the reason for the decision.

[(6A) In every appeal, the Commissioner (Appeals), where it is possible, may hear and decide such appeal within a period of one year from the end of the financial year in which such appeal is filed before him under sub-section (1) of section 246A

(7) On the disposal of the appeal, the Commissioner (Appeals) shall communicate the order passed by him to the assessee and to the Principal Chief Commissioner or Chief Commissioner or Principal Commissioner or Commissioner.

251. *(1) In disposing of an appeal, the Commissioner (Appeals) shall have the following powers—*

(a) In appeal against an order of assessment, may confirm, reduce, enhance or annual the assessment

(aa) In appeal against the order of assessment in respect of which the proceeding before the Settlement Commission abates under section 245HA, he may, after taking into consideration all the material and other information produced by the assessee before, or the results of the inquiry held or evidence recorded by, the

Settlement Commission, in the course of the proceeding before it and such other material as may be brought on his record, confirm, reduce, enhance or annul the assessment;

(b) In an appeal against an order imposing a penalty, he may confirm or cancel such order or vary it so as either to enhance or to reduce the penalty;

(c) In any other case, he may pass such orders in the appeal as he thinks fit.

(2) The Commissioner (Appeals) shall not enhance an assessment or a penalty or reduce the amount of refund unless the appellant has had a reasonable opportunity of showing cause against such enhancement or reduction.

Explanation.—In disposing of an appeal, the Commissioner (Appeals) may consider and decide any matter arising out of the proceedings in which the order appealed against was passed, notwithstanding that such matter was not raised before the Commissioner (Appeals) by the appellant.”

(4.1) A perusal of the above provisions of law shows that U/s 250(6) of I.T. Act the Ld. CIT(A) was obliged to dispose of the appeal in writing after stating the points for determination and to then pass an order on each of the points which arose for consideration; and the Ld. CIT(A) was further obliged to state the reasons for her decision on each such points which arose for determination. The **Ld. CIT(A) is duty bound to dispose of the appeal through a speaking order on merits, on all the points which arose for determination in the appellate proceedings, including on all the grounds of appeal.** Moreover, the perusal of Section 251(1)(a) and (b) of I.T. Act and the further perusal of Explanation of Section 251(2) of I.T. Act shows that the **Ld. CIT(A) is required to apply her mind to all the issues which arise from the impugned order before her, whether or not these issues have been raised by the Assessee before her. If the order of Ld. CIT(A) on merits is a summary**

order; as we have held in foregoing paragraph **(3)** of this order; **it amounts to non-application of mind. This non-application of mind is a contravention of statutory role of Ld. CIT(A) U/s 251(2) of I.T. Act.** Also, Section 251(1)(a) of I.T. Act provides that while disposing of an appeal against Assessment Order, Commissioner (Appeals) shall have the power to confirm, reduce, enhance or annul the assessment. Similarly, the section 251(1) (b) provides that in disposing of an appeal against an order imposing a penalty, Commissioner (Appeals) may confirm or cancel such orders or vary it so as to either to enhance or to reduce the penalty. **If the order of the Ld. CIT(A) on merits is a summary order; as we have held in the foregoing paragraph (3) of this order; it amounts to non-application of mind to the possibilities of reducing / enhancing / annulling the assessment, or cancelling / varying the penalty, as the case may be. This non-applications of mind is a contravention of statutory role of Ld. CIT(A) U/s 251(1)(a) or 251(1)(b) of I.T. Act, as the case may be.** On cumulative consideration of the provisions U/s 250(6) read with sections 250(4), 250(5), 251(1)(a), 251(1)(b) and Explanation of Section 251(2) of I.T. Act , we come to the conclusion that the **Ld. CIT(A) is not empowered to dismiss the appeal for non-prosecution of appeal and is obliged to dispose of the appeal on merits.**

(4.2) Once the Assessee files an appeal U/s 246A of I.T. Act, the Assessee sets in motion the machinery designed for disposal of the appeal under Sections 250 and 251 of I.T. Act. If the appeal filed by the assessee fulfils

the requirements of maintainability and admissibility prescribed under Sections 246, 246A, 248 and 249 of I.T. Act; neither the Assessee can stop the further working of that machinery as a matter of right, by withdrawing the appeal, or by not pressing the appeal, or by non-prosecution of the appeal; nor the first appellate authority, CIT(A) in this case, can halt this machinery by ignoring either the procedure in appeal prescribed U/s 250 of I.T. Act or powers of Commissioner (Appeals) prescribed U/s 251 of I.T Act. CIT(A). The first appellate authority cannot dismiss assessee's appeal on merits, in a summary manner, without deciding the appeal on merits through an order in writing, stating the points of determination in the appeal, the decision thereon and the reason for the decision. It is well-settled that powers of Ld. CIT(A) are co-terminus with powers of the Assessing Officer. Useful reference may be made to order of Apex Court decision in **CIT vs. Kanpur Coal Syndicate 53 ITR 225 (SC)** in which it was held that AAC has plenary powers in disposing off an appeal; that the scope of his power is co-terminus with that of the ITO, that he can do what the ITO can do and also direct him to do what he failed to do. In this context, useful reference may also be made to Apex Court's decisions in the cases of **CIT vs. Rai Bahadur Hardutroy Motilal Chamaria 66 ITR 443** and **CIT vs. B.N. Bhattachargee 118 ITR 461 (SC)** for the proposition that an assessee having once filed an appeal, cannot withdraw it and even if the assessee refuses to appear at the hearing, the first appellate authority can proceed with the enquiry and if he finds that

there has been an under-assessment, he can enhance the assessment. **Just as, once the assessment proceedings are set in motion, it is not open to the Assessing Officer to not complete the Assessment Proceedings by allowing the Assessee to withdraw Return of Income; it is similarly, by analogy, not open for Ld. CIT(A) to not pass order on merits on account of non-prosecution of appeal by the Assessee or if the Assessee seeks to withdraw the appeal or if the assessee does not press the appeal.** When the Commissioner (Appeals) dismisses the appeal of assessee for non-prosecution of appeal by the assessee; in effect, indirectly it leads to same results as withdrawal of appeal by assessee. **When the assessee is not permitted to withdraw the appeal filed before the first appellate authority, the first appellate authority is duty bound to not allow a situation to arise, through dismissal of appeal in a summary manner; in which, in effect, indirectly the same results are obtained as arise from withdrawal of appeal by the assessee. What cannot be permitted in law to be done directly, cannot be permitted to be done indirectly either.** In view of the foregoing discussion; and on careful perusal of Section 250(6) r.w.s. 250(4), 250(5), 251(1)(a), 251(1)(b) and Explanation to Section 251(2) of I.T. Act; it is amply clear that Ld. CIT(A) has no power to dismiss appeal in limine for non-prosecution of appeal by the assessee. We draw support from order of Hon'ble Bombay High Court in the case of **CIT vs. Premkumar Arjundas Luthra (HUF) [2016] 240 taxman 133** for the propositions that Ld. CIT(A) is required to apply his mind to all issues which arise from

impugned order before him whether or not same had been raised by appellant before him; and that CIT(A) is obliged to dispose of the appeal on merits. In this case, it was held as under:

"8..... it is very clear once an appeal is preferred before the CIT(A), then in disposing of the appeal, he is obliged to make such further inquiry that he thinks fit or direct the Assessing Officer to make further inquiry and report the result of the same to him as found in Section 250(4) of the Act. Further Section 250(6) of the Act obliges the CIT(A) to dispose of an appeal in writing after stating the points for determination and then render a decision on each of the points which arise for consideration with reasons in support. Section 251(1)(a) and (b) of the Act provide that while disposing of appeal the CIT(A) would have the power to confirm, reduce, enhance or annul an assessment and/or penalty. Besides Explanation to sub-section (2) of Section 251 of the Act also makes it clear that while considering the appeal, the CIT(A) would be entitled to consider and decide any issue arising in the proceedings before him in appeal filed for its consideration, even if the issue is not raised by the appellant in its appeal before the CIT(A). Thus once an assessee files an appeal under Section 246A of the Act, it is not open to him as of right to withdraw or not press the appeal. In fact the CIT(A) is obliged to dispose of the appeal on merits. In fact with effect from 1st June, 2001 the power of the CIT(A) to set aside the order of the Assessing Officer and restore it to the Assessing Officer for passing a fresh order stands withdrawn. Therefore, it would be noticed that the powers of the CIT(A) is co-terminus with that of the Assessing Officer i.e. he can do all that Assessing Officer could do. Therefore just as it is not open to the Assessing Officer to not complete the assessment by allowing the assessee to withdraw its return of income, it is not open to the assessee in appeal to withdraw and/or the CIT(A) to dismiss the appeal on account of non-prosecution of the appeal by the assessee. This is amply clear from the Section 251(1)(a) and (b) and Explanation to Section 251(2) of the Act which requires the CIT(A) to apply his mind to all the issues which arise from the impugned order before him whether or not the same has been raised by the appellant before him. Accordingly, the law does not empower the CIT(A) to dismiss the appeal for non-prosecution as is evident from the provisions of the Act."

(5) Whether the assessee attended the appellate proceedings before the Ld. CIT(A), or not; whether the assessee complied with the notices of the Ld. CIT(A) or not; whether the assessee participated in the appellate proceedings

before the Ld. CIT(A) or not; whether the assessee complied with the directions of the Ld. CIT(A) or not; provisions of Section 250(6) and Section 251 of I.T. Act continue to have application; and the Ld. CIT(A) cannot disregard her statutory role under these provisions. Thus, the discussion in the foregoing paragraphs **(4)**, **(4.1)** and **(4.2)** of this order have relevance even in a case, like the case before us, in which the assessee neither attended the hearings before the Ld. CIT(A) nor filed written submissions before the Ld. CIT(A) and showed indifferent approach, leading the Ld. CIT(A) to pass *ex-parte* order on the ground of non-appearance of the appellant.

(6) In view of the discussion in foregoing paragraphs **(4)**, **(4.1)**, **(4.2)** and **(5)** of this order; we are of the view that the Ld. CIT(A) erred in dismissing Assessee's appeal on merits in a summary manner, without giving detailed reasons for her order, on various grounds of appeal before her. We further hold that the Ld. CIT(A) erred in passing a non-speaking order on each of the points which arose for her consideration and she failed in discharging the statutory obligation to state the reasons for her decision on each such points, which arose for determination in assessee's appeal before the Ld. CIT(A). **If Ld. CIT(A) passes a summary order on merits; it amounts to contraventions of statutory role of Ld. CIT(A) as prescribed U/s 250(6) and Section 251 of I.T. Act.** Therefore, we set aside the impugned order dated 31.03.2016 of Ld. CIT(A); and we direct the Ld. CIT(A) to pass denovo order as per law, in accordance with Sections 250 and 251 of I.T. Act, for fresh disposal of appeal

filed by the Assessee before the Ld. CIT(A) against the aforesaid Assessment Order dated 28.03.2013.

(6.1) In the result, Assessee's appeal is treated as partly allowed for statistical purposes.

Order pronounced in the open court on 06th day of February, 2019.

Sd/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Sd/-

(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Dated: 06.02.2019
Pooja/-

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	04/02/19
Date on which the typed draft is placed before the dictating Member	05/02/19
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	