



आयकर अपीलीय अधिकरण “सी” न्यायपीठ मुंबई में।
IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, MUMBAI

श्री शक्तिजीत दे, न्यायिक सदस्य एवं
 श्री मनोज कुमार अग्रवाल, लेखक सदस्य के समक्ष।
BEFORE SHRI SAKTIJIT DEY, JM AND
SHRI MANOJ KUMAR AGGARWAL, AM

आयकर अपील सं./ I.T.A. No.1469/Mum/2018
 (निर्धारण वर्ष / Assessment Year: 2012-13)

M/s. Chepar Plastics Pvt. Ltd. 17, Nandkishore Indl. Estate B.Off. Mahkali Caves Road Andheri (E), Mumbai- 400 093.	बनाम/ Vs.	Income Tax Officer-9(2)(1) Room No.601, 6 th Floor, Aaykar Bhavan, M.K. Road Mumbai - 400 020.
स्थायी लेखासं./जीआइआरसं./PAN/GIR No. AAACC-8814-H		
(अपीलार्थी/ Appellant)	:	(प्रत्यर्थी / Respondent)

Assessee by	:	None
Department by	:	Shri Neil Philip-Ld.DR

सुनवाई की तारीख/ Date of Hearing	:	13/05/2019
घोषणा की तारीख / Date of Pronouncement	:	16/05/2019

आदेश / O R D E R

Per Manoj Kumar Aggarwal (Accountant Member):-

1. Aforesaid appeal by assessee for Assessment Year [in short referred to as ‘AY’] 2012-13 contest the order of Ld. Commissioner of Income-Tax (Appeals)-16, Mumbai [in short referred to as ‘CIT(A)’], *Appeal No. CIT(A)-16/ITO-9(3)(1)/IT0260/2015-16* dated 29/12/2017 *qua* confirmation of certain additions on account of *alleged bogus purchases*. None has



appeared for assessee and no adjournment application is on record. Left with no option, we proceed to dispose-off the same on the basis of material on record and after hearing Ld. DR, who justified the impugned additions.

2. Facts on record reveal that the assessee has been saddled with certain additions of Rs.163 Lacs on account of *alleged bogus purchases* in an assessment u/s 143(3) framed on 26/03/2015. The same was agitated before Ld. first appellate authority without any success vide impugned order dated 29/12/2017 wherein the assessee did not make effective representative despite being provided with several opportunity of being heard. Aggrieved, the assessee is before us.

3. Upon careful consideration, the overall conduct of the assessee reveal that the assessee has remained negligent in attending the hearing before us as well as before Ld. first appellate authority. However, keeping in view the principle of natural justice, we deem it fit to provide another opportunity of being heard to the assessee and accordingly, restore the matter before Ld. first appellate authority. The assessee is directed to substantiate its stand failing which Ld. first appellate authority shall be at liberty to adjudicate the same on the basis of material on record.

4. The appeal stands allowed for statistical purposes.

Order pronounced in the open court on 16/05/2019.

Sd/-

(Saktijit Dey)

न्यायिक सदस्य / **Judicial Member**

Sd/-

(Manoj Kumar Aggarwal)

लेखा सदस्य / **Accountant Member**

मुंबई Mumbai; दिनांक Dated : 16/05/2019

Sr.PS:-Jaisy Varghese



आदेश की प्रतिलिपि ँ ग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकरआयुक्त(अपील) / The CIT(A)
4. आयकरआयुक्त/ CIT– concerned
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, मुंबई/ DR, ITAT, Mumbai
6. गार्डफाईल / Guard File

आदेशानुसार/ BY ORDER,

**उप/सहायकपंजीकार (Dy./Asstt.Registrar)
आयकरअपीलीयअधिकरण, मुंबई / ITAT, Mumbai**