

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C', NEW DELHI**

**BEFORE SH. R. K. PANDA, ACCOUNTANT MEMBER
AND
SH. SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

ITA No.2405/Del/2017
Assessment Year: 2011-12

M/s. Gold Automotive Pvt. Ltd., 2740/14, National Building, Kashmiri Gate, Delhi-110006 PAN No. AACCG0726G (APPELLANT)	Vs	DCIT Circle – 12 (1) New Delhi (RESPONDENT)
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Appellant by	Sh.Ashish Goel, Advocate
Respondent by	Shri Naina Soin Kapil, Sr. DR

Date of hearing:	02/07/2019
Date of Pronouncement:	08/07/2019

ORDER

PER R.K. PANDA, AM:

This appeal filed by the assessee is directed against the exparte order dated 03.01.2017 of the CIT(A)-16, New Delhi relating to A. Y. 2011-12.

2. There is delay of 13 days in filing of this appeal by the assessee for which the assessee has filed a condonation petition explaining the reasons for delay. After considering the contents of the condonation petition and after hearing the Ld. DR, the

delay in filing of this appeal is condoned and the appeal is admitted for hearing.

3. The assessee in its various grounds of appeal has challenged the order of the CIT(A) in confirming the various additions made by the Assessing Officer.

4. Facts of the case, in brief, are that the assessee is a company engaged in the business of trading in motor parts and accessories. It filed its return of income on 25.09.2011 declaring total income of Rs.76,45,370/-. The Assessing Officer completed the assessment determining the total income at Rs.4,01,11,450/- by making an addition of Rs.3,24,66,081/-. Since none appeared on behalf of the assessee despite repeated opportunities granted the Ld. CIT(A) confirmed the various additions made by the Assessing Officer and thereby dismissed the appeal.

5. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal.

6. We have heard the rival arguments made by both the sides. The Ld. Counsel for the assessee submitted that given an opportunity, the assessee is in a position to explain his case. He submitted that the Assessing Officer had not given effective opportunities and the Ld. CIT(A) has decided the appeal exparte and, therefore, in the interest of justice the matter should be restored to the file of the Assessing Officer.

7. The Ld. DR on the other hand while opposing the prayer of the Ld. Counsel for the assessee submitted that she has no objection if the matter is restored to the file of the Assessing Officer.

8. Considering the totality of the facts of the case and in the interest of justice we deem it proper to restore the issue to the file of the Assessing Officer with a direction to grant one final opportunity to the assessee to substantiate its case. The assessee is also hereby directed to appear before the Assessing Officer and explain its case failing which the Assessing Officer is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purpose.

9. In the result, the appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 08.07.2019.

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Sd/-
(R.K PANDA)
ACCOUNTANT MEMBER

Neha

Date:- 08.07.2019

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	02.07.2019
Date on which the typed draft is placed before the dictating Member	03.07.2019
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	08.07.2019
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	