

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

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

ITA No.1803/Del/2014
Assessment Year: 2009-10

Globus Infocom Ltd.,
C-1/2, Safdarjung Development Area,
New Delhi.

Vs ACIT,
Circle-12(1),
New Delhi.

PAN: AABCG3985C

(Appellant)

(Respondent)

Assessee by	:	Shri Pratap Gupta, CA
Revenue by	:	Mrs. Naina Soin Kapil, Sr. DR
Date of Hearing	:	03.07.2019
Date of Pronouncement	:	08.07.2019

ORDER

PER R.K. PANDA, AM:

This appeal filed by the assessee is directed against the order dated 1st January, 2014 of the CIT(A)-18, New Delhi, relating to assessment year 2009-10.

2. This appeal was earlier dismissed by the Tribunal for non-appearance. Subsequently, the Tribunal, vide MA No.49/Del/2017, order dated 13th September, 2018, recalled its earlier order, hence, this is a recalled matter.

3. Facts of the case, in brief, are that the assessee is a company and is engaged in the business of manufacturing and trading of audio-video products. It filed its return of income on 29th September, 2009 declaring total income of Rs.59,63,650/-. The Assessing Officer completed the assessment u/s 143(3) on 30th September, 2009 determining the total income at Rs.1,60,37,345/- by making various additions/disallowances.

4. In appeal, the Id.CIT(A), after obtaining remand report from the Assessing Officer, gave partial relief to the assessee.

5. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal by raising the following grounds:-

“1. Ld CIT(A) without appreciating the correct facts of the case, is not justified in law and facts and circumstances of the case in confirming the disallowance of Rs. 16,45,990/- out of freight expenses made by Id assessing officer.

2. Ld CIT(A) without appreciating the correct facts of the case, is not justified in law and facts and circumstances of the case in confirming the addition of Rs. 55,63,391/- out of printing and stationery expenses made by Id assessing officer.

3. Ld CIT(A) without appreciating the correct facts of the case, is not justified in law and facts and circumstances of the case in setting aside the issue of allowability of rent paid of Rs. 60,97,720/- to the Id assessing officer under the circumstances when CIT(A) has examined that TDS on rent paid has been paid by appellant company before the due date of filing of return of income.

4. Ld CIT(A) without appreciating the correct facts of the case, is not justified in law and facts and circumstances of the case in not deciding the grounds of appeal no 5 raised before him relating to disallowance of interest of Rs. 25,36,590/- out of interest paid on secured loan.

5. Assessee has every right to make, add, delete, modify or alter any grounds of appeal at the time of hearing.”

6. We have heard the rival arguments made by both the sides, perused the orders of the Assessing Officer and CIT(A) and the paper book filed on behalf of the assessee. We have also considered the various decisions cited before us. A perusal of the order of the CIT(A) shows that certain paragraphs are missing after page 16 of the order and it is abruptly concluded at page 17. The ld. counsel for the assessee further submitted that the Assessing Officer had not given adequate opportunity to the assessee and passed the order by making various disallowances. The ld. counsel for the assessee submitted that in the interest of justice this matter should be restored to the file of the Assessing Officer for fresh adjudication with a direction to the Assessing Officer to give due opportunity of being heard to the assessee. The DR has also no objection to restoring the issue to the file of the Assessing Officer or CIT(A), as the case may be. Considering the totality of the facts of the case, we deem it appropriate to restore the entire matter to the file of the Assessing Officer with a direction to give one more opportunity to the assessee to substantiate its case and decide the issue as per fact and law. We hold and direct accordingly. The grounds raised by the assessee are allowed for statistical purposes.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

The decision was pronounced in the open court on 08.07.2019.

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

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

Dated: 08th July, 2019

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

Asstt. Registrar, ITAT, New Delhi