

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

**Before Sh. H. S. Sidhu, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 2464/Del/2016 : Asstt. Year : 2012-13**

Asstt. Commissioner of Income Tax, Central Circle-2, New Delhi	Vs	M/s Bhasin Infotech & Infrastructure Pvt. Ltd., 28, Raja Garden, New Delhi-110015
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AACCB9344D</b>		

**Assessee by : Sh. Vikas Jain, Adv.**

**Revenue by : Sh. Rajesh Kumar Gupta, CIT DR**

<b>Date of Hearing: 25.07.2019</b>
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<b>Date of Pronouncement: 25.07.2019</b>
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**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the Revenue against the order of the Ld. CIT(A)-23, New Delhi dated 29.02.2016.

2. The assessee has raised following grounds of appeal:

*"1. The order of Ld. CIT(A) is not correct in law and on facts.*

*2. On the facts and circumstances of the case, the Ld. CIT(A) has erred in law in deleting the addition of Rs.4,32,00,200/- made by the AO on account of 'Unexplained Cash Credit' u/s 68 received from M/s. Venezia Golf City Pvt. Ltd.*

*3. On the facts and circumstances of the case, the Ld. CIT(A) has erred in law in deleting the addition of Rs.4,32,00,200/- despite the fact that the assessee has never raised any objection in this regard during the course of assessment proceeding, neither produced any evidence controverting the said contention of the assessing officer during the assessment proceeding.*

*4. On the facts and circumstances of the case, the Ld. CIT(A) has erred in law in deleting the addition of Rs.4,32,00,200/- despite the fact that the evidence in support of the assessee's claim produced by the assessee admitted by the Ld. CIT(A) without any opportunity of being heard to the A.O., hence in contravention of Rule 46A of the Income –Tax Act, 1961 in this regard."*

2. At the outset, it was brought to our notice that the assessment has been wrongly made in the case of the appellant company namely Bhasin Infotech & Infrastructure Pvt. Ltd. instead of M/s Bhasin Motors (I) Pvt. Ltd. The Id. CIT (A) has deleted the addition solely on this ground as the addition rightly belongs to M/s Bhasin Motors (I) Pvt. Ltd. The assessment order for the year 2012-13 in the case of M/s Bhasin Motors (I) Pvt. Ltd. was also filed before us wherein the similar addition was made.

3. The Id. DR and the Id. AR fairly accepted to the facts on record. Since, no error has been brought on the order of the Id. CIT (A), we hereby decline to interfere in the said order.

4. In the result, the appeal of the Revenue dismissed.  
(Order Pronounced in the Open Court on 25/07/2019).

Sd/-

**(H. S. Sidhu)**  
**Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 25/07/2019**

\*Subodh\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**