

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

BEFORE SH. R. K. PANDA, ACCOUNTANT MEMBER

ITA No.795&796/Del/2019

Assessment Year: 2008-09 & 2009-10

M/s. Shrishti Buildhome Pvt. Ltd. (formerly known as M/s. Setia Buildtech Pvt. Ltd).C/o M/s. SMA & Associates, 302, 3 rd Floor, Peal Business Park (Near Fun Cinema) Netaji Subhash Place, Pitampura, New Delhi -110034 PAN No.AALCS0163J	Vs	Income Tax Officer Ward – 23 (1) New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	None
Respondent by	Shri S. L. Anuragi, Sr. DR

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

ORDER

PER R.K. PANDA, AM:

The above two appeals filed by the assessee are directed against the separate orders dated 20.11.2018 of the CIT(A)-28, New Delhi relating to A. Y. 2008-09 and 2009-10 respectively.

2. Since common issues are involved in both these appeals, therefore, these were heard together and are being disposed of by this common order.

3. None appeared on behalf of the assessee at the time of hearing. It was further seen that the assessment order as well as orders of CIT(A) are exparte orders. I, therefore, proceed to decide both these appeals on the basis of material available on record and after hearing the Ld. DR.

4. Facts of the case, in brief, are that the Assessing Officer for both the assessment years completed the assessment u/s. 147 r.w.s. 143 (3) determining total income at Rs.34,16,570/- for assessment year 2008-09 and Rs.26,66,430/- for A. Y. 2009-10. In both these assessment years the Assessing Officer has made addition u/s. 68 on account of unexplained share application money and unexplained expenditure u/.s. 69C. Since there was no compliance from the side of the assessee before the CIT(A), therefore, the Ld. CIT(A) in the exparte order passed by him dismissed the appeal for both the assessment years.

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

6. I have heard the Ld. DR and perused the material available on record. It is an admitted fact that there was non compliance before the CIT(A) for which the Ld. CIT(A) has passed the

exparte order confirming the various additions made by the Assessing Officer for both the assessment years.

7. Considering the totality of the facts of the case and in the interest of justice I deem it proper to restore the issue to the file of the CIT(A) with a direction to give one final opportunity to the assessee to substantiate its case and decide the issue as per fact and law. The assessee is also hereby directed to appear before the CIT(A) without seeking adjournment under any pretext and substantiate its case failing which the Ld. CIT(A) is at liberty to pass appropriate order as per law. I hold and direct accordingly. The appeals filed by the assessee are allowed for statistical purposes

8. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open court on 08.08.2019.

Sd/-
(R.K PANDA)
ACCOUNTANT MEMBER

Neha

Date:- 08.08.2019

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	08.08.2019
Date on which the typed draft is placed before the dictating Member	08.08.2019
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	09.08.2019
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	