

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

Before Sh. Amit Shukla, Judicial Member

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

ITA No. 2881/Del/2017 : Asstt. Year : 2010-11

ITA No. 2882/Del/2017 : Asstt. Year : 2012-13

Vinay Jain, C/o AVJ Business Center, Plot No. C, Community Centre, Anand Vihar, Opposite Yamuna Sports Complex, New Delhi-110092	Vs	Asstt. Commissioner of Income Tax, Circle-3(2), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. ABRPJ1666P		

Assessee by : None

Revenue by : Sh. N. K. Bansal, Sr. DR

Date of Hearing: 27.08.2019

Date of Pronouncement: 28.08.2019

ORDER

Per Bench:

The present appeals have been filed by the assessee against the order of the Id. CIT(A)-22, New Delhi both dated 09.02.2017.

2. None attended on behalf of the assessee.

3. We have perused the records before us and find that the Assessing Officer had resorted to addition on account of alteration and re-estimation of gross profit, addition u/s 40(a)(ia) and addition u/s 68 of the Act.

4. The Id. CIT (A) has dismissed the appeal of the assessee on the grounds that the appellant has not attended the hearings on several occasions. The Id. CIT (A) has dismissed the appeal holding that the assessee has failed to establish the credentials. However, he has also given telescoping of the addition u/s 68 of the Act against the gross profit estimate.

5. Since, the matters have not been adjudicated on merits by the Id. CIT (A) following the ratio of the judgment of Hon'ble High Court of Madras in the case of Smt. Ritha Sabapathy vs DCIT dated 19.02.2019 in Tax Case Appeal No.169 of 2019, we hereby restore the matter to the file of the Id. CIT (A) to adjudicate on merits.

6. In the result, the appeals of the assessee are allowed for statistical purpose.

(Order Pronounced in the Open Court on 28/08/2019).

Sd/-

(Amit Shukla)
Judicial Member

Dated: 28/08/2019

Subodh

Copy forwarded to:

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

Sd/-

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

ASSISTANT REGISTRAR