

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'F' NEW DELHI**

**BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

I.T.A. No. 3469/DEL/2017 (A.Y. 2012-13)

Parminder Singh Sabharwal C/o. C.A. Kailash Thapar, D-32, 3 rd Floor, Bali Nagar New Delhi PAN : AATPS4411J (APPELLANT)	Vs.	ITO Ward-41(1) New Delhi (RESPONDENT)
--	-----	---

Appellant by	None
Respondent by	Smt. Sulekha Verma, CIT-DR

Date of Hearing	19.09.2019
Date of Pronouncement	20.09.2019

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed against the order dated 09.12.2016 passed by CIT(A)-14, New Delhi by the assessee for Assessment Year 2012-13.

2. The grounds of appeal are as under :

“ 1. That the ld. CIT(A) has erred in dismissing the assessee’s appeal vide ex-parte appellate order dt. 09.12.2016, on the ground that none attended the appellate proceedings, without ensuring that the notices sent during the appellate proceedings were served upon the assessee or not.

The reason for not attending the appellate proceedings was that the assessee had already shifted from “9/84, Punjabi Bagh West, New Delhi-26”.

2. That on the facts of the case and under the law, the impugned appellate order is liable to be annulled, as the natural justice was denied to the assessee.

3. That the ld. CIT(A) had failed to appreciate that though the ld. A.O. had mentioned that he had passed the assessment order u/s 143(3).

4. That the ld. CIT(A) had failed to appreciate that the assessee was prevented by reasonable cause in not furnishing certain details / documents, as required by the ld. A.O. during the course of assessment proceedings.

5. That on the facts of the case and under the law, the addition of Rs. 2,08,000/- is unjustified.

6. That on the facts of the case and under the law, the addition of Rs. 15,33,454/- is unjustified.

7. That on the facts of the case and under the law, the addition of Rs. 1,46,011/- is unjustified.

8. That on the facts of the case and under the law, the addition of Rs. 13,37,000/- is unjustified.

9. That on the facts of the case and under the law, the addition of Rs. 16,64,698/- is unjustified.

10. That on the facts of the case and under the law, the adhoc disallowance of Rs. 26,060/- is unjustified.

11. That on the facts of the case and under the law, the disallowance of deduction of Rs. 93,400/- claimed under chapter VIA (Rs. 78,400/- u/s 80C on a/c of school fees of children and Rs. 15,000/- u/s 80D on a/c of mediclaim premium paid), is unjustified.

12. That on the facts of the case and under the law, the addition of Rs. 46,17,387/- u/s 40(a)(ia) made by the ld. A.O. is unjustified.”

3. The assessee is engaged in the business of export of auto parts under the name and Style of M/s. Superior Overseas. The return declaring income of Rs. 4,33,543/- was filed on 26.09.2012. The Assessing Officer made various additions and completed the assessment order on 12.03.2015.

4. Being aggrieved by the assessment order, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee on the ground of non-appearance.

5. At the time of hearing none appeared for the assessee despite giving proper notice.
6. The Ld. DR relied upon the assessment order as well as the CIT(A).
7. We have heard the Ld. DR and perused all the relevant material available on record. It is pertinent to note that the assessee has not appeared before the CIT(A) and the CIT(A) has not decided the issues on merit. Therefore, it will be appropriate to remand back all the issues contested before the CIT(A). We further clarify that the assessee will appear before the CIT(A) and represent the case as per the requirements of law. The appeal of the assessee is partly allowed for statistical purpose.
8. In result appeal of the assessee is partly allowed for statistical purpose.

Order pronounced in the Open Court on 20th September, 2019.

Sd/-

(N. K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Dated: 20/09/2019

BR

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	19 .09.2019
Date on which the typed draft is placed before the dictating Member	19.09.2019
Date on which the typed draft is placed before the Other Member	
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	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	