

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

BEFORE SHRI H. S. SIDHU, JUDICIAL MEMBER

I.T.A. No. 1525/Del/2019
Assessment Year: 2015-16

GRAND NOTHING HILLS HOTEL &
RESORTS PVT. LTD.,
19, DIGAMBER AGGARWAL JAIN MANDIR,
RAJA BAZAR, GOLE MARKET,
NEW DELHI – 110 001
(PAN: AADCG3702H)
(ASSESSEE)

vs. ACIT, CIRCLE 10(2),
NEW DELHI

(RESPONDENT)

Assessee by: Sh. S. Krishanan, Adv.
Revenue by: Ms. Ekta Vishnoi, Sr. DR.

ORDER

This appeal is filed by assessee against the Order dated 02.1.2019 passed by the Ld. CIT(A)-4, New Delhi relating to Assessment Year 2015-16 on the following grounds:-

1. *On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in passing a non-speaking and unreasoned order, without taking into consideration, copies evidence as filed in the impugned proceedings.*
2. *On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in confirming the addition of Rs. 23,88,927/- under the head "Electrical goods expenses".*
3. *On the facts and in the circumstances of the case and in law, the Ld. CIT(A) erred in confirming the addition of Rs. 39,67,650/- under the head "furniture & fixture".*

4. *Without prejudice to ground no. 2 & 3, the additions confirmed by the CIT(A) was highly excessive on the facts and circumstances of the case.*

5. *The assessee seeks leave to add, modify, forego, or otherwise alter all or any of the grounds of appeal as taken hereinabove.*

2. Facts narrated by the revenue authorities are not disputed by both the parties, hence, the same are not repeated here for the sake of brevity.

3. During the hearing, Ld. counsel for the assessee has stated that Ld. CIT(A) has passed a non-speaking order without taking into consideration the evidences filed by the assessee before the Ld. CIT(A). He requested that issues in dispute may be set aside to the Ld. CIT(A) to decide the same afresh, as per law, after thoroughly examining the evidences filed by the assessee. He has also filed the Paper Book containing pages 1-223 to support of the claim of the assessee.

4. On the other hand, Ld. DR has not raised any serious objection on the request of the Id counsel for the assessee.

5. After hearing both the parties and perusing the records, especially the order passed by the Ld. CIT(A) alongwith the documentary evidence filed by the assessee for substantiating the claim, I am of the view that the impugned order passed by the Ld. First Appellate Authority is non-speaking order and without considering the evidences filed by the

assessee. Keeping in view of the facts and circumstances as explained above and in the interest of justice, I set aside the issues in dispute to the file of the Ld. CIT(A) with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee and consider all the evidences / documents to be filed by the Assessee. Assessee is at liberty to file any evidences for substantiating her case before the AO and did not take any unnecessary adjournment in the proceedings.

6. In the result, the appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced on 14/10/2019.

Sd/-
[H.S. SIDHU]
JUDICIAL MEMBER

Date 14/10/2019

"SRB"

Copy forwarded to: -

1. Appellant -
 2. Respondent -
 3. CIT
 4. CIT (A)
 5. DR, ITAT
- TRUE COPY

By Order,

Assistant Registrar, ITAT, Delhi Benches