

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

**BEFORE SHRI H. S. SIDHU, JUDICIAL MEMBER**

I.T.A. No. 440/Del/2019  
Assessment Year: 2014-15

BHUPENDRA KUMAR,  
C/O DAYAWATI HOSPITAL,  
KALAGARH ROAD,  
DHAMPUR-246761  
DISTT. BIJNOR  
UTTAR PRADESH  
(PAN: AWWPM3839K)  
**(ASSEESSEE)**

vs. ITO, BIJNOR  
O/O CIT(A),  
CIVIL LINES,  
AAYAKAR BHAWAN,  
MORADABAD  
U.P. - 244001  
**(RESPONDENT)**

**Assessee by:** Sh. Vinjay Jain, CA  
**Revenue by:** Sh. Amrit Lal, Sr. DR.

**ORDER**

This appeal is filed by the assessee against the Order dated 11.12.2018 passed by the Ld. CIT(A), Moradabad relating to Assessment Year 2014-15 on the following grounds.

- 1. Addition of Rs. 4130000/- (i.e. income stated during the survey conducted by the I.T. Department) is purely unjustified because at the time of survey that was just estimation to invest in building till the year 2013-14 and not for the year 2013-14 only. During the course of survey proceeding, it was admitted that the cost of building arrived at Rs. 5130000/-, (4130000 + 1000000 Loan from Bank) but n how it is possible to make this building in the year 2013-14.*

*This Building was in the year 2008 and thereafter some of the additions make to furnish and develop the hospital building.*

*We have given all the facts and evidences to AO, during assessment proceeding for construction of hospital building and produced the balance sheet and profit and loss account of M/s Dayawati Medicose, Dhampur as well as Mr. Bhupendra Kumar,*

*to arrive at the cost of Hospital as on 31.3.2013 and 31.3.2014, by way of submitting the following documents in support of our claim alongwith sufficient evidences, but nobody following documents in support of our alongwith sufficient evidences, but nobody commented upon:-*

- a) Balance sheet and P&L a/c as on 31.3.2009.*
- b) Balance sheet and P&L a/c as on 31.3.2010.*
- c) Balance sheet and P&L a/c as on 31.3.2011.*
- d) Balance sheet and P&L a/c as on 31.3.2012.*
- e) Balance sheet and P&L a/c as on 31.3.2013.*
- f) Balance sheet and P&L a/c as on 31.3.2014.”*

2. At the time of hearing, Ld. Counsel for the assessee stated that assessee has attached all the documentary evidences before the Assessing Officer and Ld. CIT(A), which have not been properly appreciated by them and passed their orders without giving sufficient opportunity to the assessee for substantiating his case. He also draw my attention towards page no. 27 to 44 of the APB in which he has attached the balance sheet and profit and loss account from 31.3.2009 to 31.3.2014, which were not properly examined/verified by the AO. Hence, he requested that issues in dispute may be set aside to the file of the AO for fresh consideration, after giving adequate opportunity of being heard to the assessee.

3. Ld. DR has not raised any objection on the request of the Ld. Counsel for the assessee.

4. I have heard both the parties and perused the orders of the revenue authorities. I find considerable cogency in the submissions of the Ld. Counsel for the assessee that assessee has attached all the documentary evidences before the Assessing Officer and Ld. CIT(A), which have not been properly appreciated by them and passed their respective orders. I further find cogency in assessee's counsel submissions that page no. 27 to 44 of the APB in which assessee has

attached the balance sheet and profit and loss account from 31.3.2009 to 31.3.2014, needs to be properly examined/verified by the AO, which has not been properly examined/appreciated by the AO. Accordingly, in the interest of justice, the issues in dispute are set aside to the file of the Assessing Officer for fresh consideration, after giving adequate opportunity of being heard to the assessee and also examine all the evidences/documents to be filed by the Assessee to substantiate his case. Assessee is directed through his counsel to fully cooperate with the Assessing Officer in the proceedings and did not take any unnecessary adjournment with the liberty to file any evidence before the AO to substantiate his case.

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

Order pronounced on 07/11/2019.

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

Date 07/11/2019

**"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