

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

BEFORE SHRI H. S. SIDHU, JUDICIAL MEMBER

I.T.A. No. 8313/Del/2018
Assessment Year: 2013-14

Gaurav Bhatia,
BT-14 Block, Shalimar Bagh
New Delhi-110088
(PAN:ALKPB5004A)
(ASSEESSEE)

vs. INCOME TAX OFFICER,
WARD-34(2), NEW DELHI

(RESPONDENT)

Assessee by: Mrs. Surbhi Goyal, CA
Revenue by: Sh. Pradeep Singh Gautam, Sr. DR.

ORDER

This appeal is filed by the assessee against the Order dated 27.07.2018 passed by the Ld. CIT(A)-12, New Delhi relating to Assessment Year 2013-14 on the following grounds:-

On the facts and in the circumstances of the case, the order passed by the Learned Commissioner of Income Tax (Appeals) [CIT(A)] is bad, both in the eye of law and on the facts.

On the facts and in the circumstances of the case, the Learned CIT(A) has erred both on facts and in law in confirming the disallowance of Rs. 21,21,080/- made by the AO without providing any sufficient opportunity of being heard to the appellant and passed the order in haste.

On the facts and in the circumstances of the case, the Learned CIT(A) has erred both on facts and in law, in confirming the action of the AO by disallowing commission expense for Rs. 15,63,080/- without providing any appropriate justification for or evidence against the same.

On the facts and in the circumstances of the case, the Learned CIT(A) has erred both on facts and in law, in confirming the action of the AO by disallowing vague addition on account of interest on loans @12% amounting to Rs. 5,58,000/- without going into the intricacies of the transaction and without giving any consideration to the effective date of loan amount.

2. At the time of hearing, Ld. Counsel for the assessee stated that learned First Appellate Authority passed the impugned order ex parte without giving the sufficient opportunity of hearing to the assessee which is contrary to the principles of natural justice. He requested the issue in dispute be set aside to the learned First Appellate Authority to decide the same fresh as per law and after giving opportunity to the assessee.

3. Ld. DR relied upon the orders passed by the Revenue authorities.

4. I have heard both the parties and perused the orders passed by the Revenue authorities specially the impugned order passed by the Revenue

authorities and I am of the view that learned First Appellate Authority has passed impugned order exparte without providing sufficient opportunity to the assessee. Therefore, in the interest of justice, I am setting aside the issues in dispute to the learned First Appellate Authority to decide the same fresh as per law after giving fully opportunity to the parties.

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

Order pronounced on 17/12/2019.

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

Date: 17/12/2019

SH

Copy forwarded to: -

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

TRUE COPY
By Order,

Assistant Registrar, ITAT, Delhi Benches