

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "E": DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI O.P. KANT, ACCOUNTANT MEMBER

ITA.No.2098/Del./2017
Assessment Year 2012-2013

The DCIT, Circle-16(1), Room No.312, C.R. Building, I.P. Estate, New Delhi.	vs.,	M/s. Manas Automotive Systems Ltd., 1378/21, 1 st Floor, Naiwala, Karol Bagh, Delhi – 110 005. PAN AAGCM1258H
(Appellant)		(Respondent)

For Revenue :	Ms. Rakhi Vimal, Sr. DR
For Assessee :	-None-

Date of Hearing :	20.01.2020
Date of Pronouncement :	20.01.2020

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Revenue has been directed against the Order of the Ld. CIT(A)-33, New Delhi, Dated 19.01.2017, for the A.Y. 2012-2013.

2. Briefly the facts of the case are that the assessee-company filed return of income declaring loss of Rs.3.12

crores for the assessment year under appeal. The case was selected for scrutiny assessment. The assessee did not attend the assessment proceedings. The A.O, therefore, proposed to pass ex-parte assessment order. The A.O. noted that assessee has claimed deduction of various expenditure which have not been substantiated. The A.O, therefore, disallowed 10% of these expenditure on estimate basis at Rs.1,99,19,400/-. The A.O. further noted that assessee has failed to furnish requisite details of unsecured loans of Rs.1,89,50,000/-. Thus, assessment was completed at Rs.3,88,69,400/-.

3. The assessee challenged both these additions before the Ld. CIT(A). The assessee also challenged the ex-parte assessment order. The assessee filed additional evidences before the Ld. CIT(A) for admission. The Ld. CIT(A) noted that since there was a takeover of the assessee-company simultaneously with the assessment proceedings and there was a dispute between the parties, the notice received for earlier owners at their address were not

handed-over to the new management, which lead to non-representation by the assessee-company. The Ld. CIT(A) called for the remand report from the A.O. and the A.O. after examining additional evidences commented upon the same. The A.O. filed remand report after examining the additional evidences produced on record. The A.O. submitted before the Ld. CIT(A) that additional evidences in support of the assessee's claim have been examined and these appears to be in order. In view of A.O's finding that evidences are in order, the assessee claimed that these additions may be deleted. The Ld. CIT(A), in view of these facts, deleted the additions.

4. The Revenue in the present appeal has challenged the Order of the Ld. CIT(A) in admitting the additional evidences and deleting both the additions.

5. We have heard the Ld. D.R. None appeared on behalf of the assessee.

6. After considering the submissions of the Ld. D.R, we do not find any merit in the Departmental Appeal. The Ld. CIT(A) was satisfied with the explanation of assessee for non-appearance before the A.O. The Ld. CIT(A) directed the A.O. to examine the additional evidences in support of assessee's claim, which have been examined by the A.O. and observed that these additional evidences appears to be in order. Thus, the A.O. was having no objection to the admission of the additional evidences as well as did not have anything against the assessee so as to sustain the additions on merit. In this view of the matter, the Ld. CIT(A) was justified in deleting both the additions. No infirmity have been pointed-out in the Order of the Ld. CIT(A). Therefore, the Departmental Appeal fails and is dismissed.

7. In the result, appeal of Revenue dismissed.

Order pronounced in the open Court.

Sd/-
(O.P. KANT)
ACCOUNTANT MEMBER
Delhi, Dated 20th January, 2020
VBP/-

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT "E" Bench
6.	Guard File

// BY Order //

Asst. Registrar, ITAT, Delhi Benches,
Delhi.