

the claims of creditors/credit balances & treating the same as unexplained income from undisclosed sources.

3. *Because the action is being challenged on facts & law, for making the addition amounting Rs. 3,150/- on account of interest received u/s 244A.*

PRAYER

For any consequential relief and/ or legal claim arising out of this appeal and for any addition, deletion, amendment and modification in the grounds of appeal before the disposal of the same in the interest of substantial justice to the assessee.”

4. Briefly stated the facts necessary for adjudication of the controversy at hand are : assessee company is into business of Digital Printing and Digital Fabrication. Assessing Officer made addition of Rs. 39,69,861/- and Rs. 3510/- on account of disallowances of expenses and framed the assessment at Rs. 57,77,010/- u/s 143(3)/ 144 of the Income Tax Act.

5. Assessee carried the matter before Ld. CIT(A) by way of filing the appeal before Ld. CIT(A) who has dismissed appeal ex parte. Feeling aggrieved the assessee has come up before the Tribunal by way of filing the present appeal.

6. We have heard the Id. Authorized Representatives of the parties to the appeal, gone through the documents relied upon and orders passed by the revenue authorities below in the light of the facts and circumstances of the case.

7. At the very outset the Ld. AR for the assessee contended that the Ld. CIT(A) has passed the order at the back of assessee

without providing opportunity of being heard and the assessee has never received the notice allegedly issued by Ld. CIT(A) and made a request for providing opportunity of being heard.

8. Perusal of the impugned order passed by Ld. CIT(A) goes to prove that pursuant to the notice dated 19.07.2016 issued by Ld. CIT(A), adjournment application was moved by the assessee and case was adjourned to 31.08.2016 and again request for adjournment was received and case was adjourned to 18.10.2016 on which date another requests for adjournment was received and ultimately case adjourned to 08.11.2016 on which date none appeared on behalf of the assessee. No doubt the assessee is at fault to argue its appeal before Ld. CIT(A) but to decide the issue once for all on merits, we are of the considered view that in the interest of justice one more opportunity is required to be given to the assessee. Consequently impugned order passed by Ld. CIT(A) is set aside and case is remanded back to the Ld. CIT(A) to decide afresh after providing adequate opportunity of being heard to the assessee, hence, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in open court on this 29th January, 2020.

Sd/-
(B.R.R.KUMAR)
ACCOUNTANT MEMBER

Sd/-
(KULDIP SINGH)
JUDICIALMEMBER

Dated : /01/2020

BR

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)-17, New Delhi.
5. CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI

Date of dictation	20.01.2020
Date on which the typed draft is placed before the dictating Member	20.01.2020
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	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	