

**IN THE INCOME TAX APPELLATE TRIBUNAL,
MUMBAI BENCH "K", MUMBAI**

**BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER AND
SHRI RAM LAL NEGI, JUDICIAL MEMBER**

**ITA No.7302/M/2018
Assessment Year: 2013-14**

M/s. Clear Secured Services Pvt. Ltd., 201-D, 2 nd Floor, Runwal & Omkar E- Square, Sion West, Mumbai – 400 022 PAN: AADCC5952H	Vs.	DCIT 6(2)(1), Room No.504, 5 th Floor, Aayakar Bhavan, M.K. Road, Churchgate, Mumbai
(Appellant)		(Respondent)

Present for:

Assessee by : Shri Devendra Jain, A.R.
Revenue by : Shri Anand Mohan, D.R.

Date of Hearing : 09.12.2020
Date of Pronouncement : 08.01.2021

ORDER

Per Rajesh Kumar, Accountant Member:

The present appeal has been preferred by the assessee against the order dated 24.10.2018 of the Commissioner of Income Tax (Appeals) [hereinafter referred to as the CIT(A)] relevant to assessment year 2013-14.

2. The assessee has raised several grounds and challenged the order of Ld. CIT(A) on legal as well as on merit.

3. After hearing both the parties and perusing the material on record, we find that the Ld. CIT(A) has passed the order by observing that the assessee has filed annual accounts pertaining to 2012-13 which were too incomplete whereas the assessee has

convinced us that all these accounts were duly filed before the authorities below by pointing out the specific documents in the paper book to corroborate his submissions that all the informations were duly filed before the authorities below. We find merit in the contention of the assessee that the same were not considered and TPO/AO and the assessment was framed without considering the annual accounts for A.Y. 2012-13. Both the sides prayed before the Bench that the issue may kindly be restored to the file of the AO so that the issue involved could be decided denovo with all contentions and issues of the assessee to remain open. In other words the assessee is at liberty to raise legal issues as well as the issues on merit. Accordingly, we are restoring the appeal of the assessee to the file of the TPO/AO to frame the assessment afresh and denovo after affording reasonable opportunity of hearing to the assessee. The assessee is at liberty to raise all the issues including legal issues before the TPO/AO. Accordingly, the appeal is restored to the file of the AO/TPO to decide in terms of above directions.

4. The appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 08.01.2021.

Sd/-
(Ram Lal Negi)
JUDICIAL MEMBER

Sd/-
(Rajesh Kumar)
ACCOUNTANT MEMBER

Mumbai, Dated: 08.01.2021.

* Kishore, Sr. P.S.

Copy to: The Appellant
The Respondent
The CIT, Concerned, Mumbai
The CIT (A) Concerned, Mumbai
The DR Concerned Bench

//True Copy//

By Order

Dy/Asstt. Registrar, ITAT, Mumbai.