

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

**BEFORE MS SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
DR. B. R. R. KUMAR, ACCOUNTANT MEMBER**

I.T.A. No. 379/DEL/2020 (A.Y 2011-12)

(THROUGH VIDEO CONFERENCING)

Suresh Kumar 24, Vijay Mandir, Panipat Haryana, PIN- 132103 AEHPK8726J (APPELLANT)	Vs	ITO Panipat Haryana (RESPONDENT)
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Appellant by	None
Respondent by	Sh. R. K. Gupta, Sr. DR

Date of Hearing	17.06.2021
Date of Pronouncement	29.06.2021

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the assessee against order dated 11/12/2019 passed by CIT(A)- Karnal, for assessment year 2011-12.

2. The grounds of appeal are as under:-

1. *“That the order of Id A.O., to the extent of an addition and disallowances is illegal, perverse and unjustified being without proper application of mind and appreciation of the facts and circumstances, Statutory provisions, Trade practice and evidences filed and on record.*

2. **GROUND OF APPEAL NO.**

1"(a) That under the facts and circumstances of the case the A.O., is not justified in making disallowance because assessing officer stated that notice issued u/s 148 was duly served through Regd. Post but no notice was received and no opportunities was given to Assessee hence the assessment order was null and void.

And further stated that during the year under consideration assessee has not made any business transactions with M/s Radhika Wool Trader, Ujha Road, Panipat-132103 and also no business income was earned except Partner's Interest and Partner's Salary under the head Profit and Gain from Business and Profession during the Assessment Year under consideration.

(b) Without prejudice to above the appellant disputes the quantum of disallowance as highly excessive.

3. Proceedings u/s 147 of the Income Tax Act, 1961, were initiated and notice u/s 148 of the Act was issued on 31/3/2018 after recording the reasons u/s 147 of the Act. The Assessing Officer made addition on account of bogus purchases for Rs. 5,16,250/-. The assessment order was passed u/s 144 as ex-parte assessment.

4. Being aggrieved by the assessment order, the assessee filed appeal before the CIT(A). The CIT(A) dismissed the appeal of the assessee.

5. At the time of hearing despite giving notice none appeared on behalf of the assessee. Therefore, we are proceedings on the basis of the submissions made by the assessee before the CIT(A).

6. The Ld. DR relied upon the assessment order and the order of the CIT(A).

7. We have heard the Ld. DR and perused all the relevant material available on record. It is pertinent to note that before the CIT(A), the assessee has duly made submissions that in income tax return along with the computation was submitted on 30/03/2012, but in the assessment order the Assessing Officer has not taken into consideration the same. From the perusal of the records, it is seen that the assessee has not made any purchases/transactions amounting to Rs.16,250/- with M/s Radhika Wool Traders as per the submissions of the Ld. AR before the CIT(A). The submissions of the assessee were not before the Assessing Officer and, therefore, it will be appropriate to remand back this matter to the file of the Assessing Officer. Thus, we remand back the issue to the file of the Assessing Officer for proper adjudication and verification of the evidences and thereafter passed appropriate order as per law. Needless to say, the assessee be given opportunity of hearing by following principles of natural justice.

8. In result, appeal of the assessee is partly allowed for statistical purpose.

Order pronounced in the Open Court on this 29th Day of June, 2021.

Sd/-

**(B. R. R. KUMAR)
ACCOUNTANT MEMBER**

Dated: 29/06/2021
*R. Naheed **

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

ASSISTANT REGISTRAR

ITAT NEW DELHI

