

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'A', NEW DELHI**

**Before Sh. Amit Shukla, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**(Through Video Conferencing)**

**ITA No. 857/Del/2017 : Asstt. Year : 2007-08**

**ITA No. 858/Del/2017 : Asstt. Year : 2008-09**

**ITA No. 859/Del/2017 : Asstt. Year : 2009-10**

**ITA No. 860/Del/2017 : Asstt. Year : 2010-11**

**ITA No. 861/Del/2017 : Asstt. Year : 2011-12**

**ITA No. 862/Del/2017 : Asstt. Year : 2012-13**

**ITA No. 863/Del/2017 : Asstt. Year : 2013-14**

M/s AMR Infrastructures Ltd., C/o Anil Jain D.D. & Co., 611, Surya Kiran Building, 19, K.G. Marg, New Delhi-110001	Vs	ACIT, Central Circle-28, New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AAFC8375E</b>		

**Assessee by : None**

**Revenue by : Sh. Satpal Gulati, CIT DR**

**Date of Hearing: 28.06.2021**

**Date of Pronouncement: 24.08.2021**

**ORDER**

**Per Bench:**

The present appeals have been filed by the assessee against the orders of Id. CIT(A)-31, New Delhi dated 09.11.2016.

2. Since, the issues involved in all these appeals are common which were heard together.

3. A search & seizure action u/s 132 of the Income Tax Act, 1961 was carried out in Earth Group of cases on 16.01.2013. During the course of search action, various documents belonging to the assessee company were found and seized. During the proceedings before the AO, the assessee has not complied to the notices issued by the AO. Further, even before the Id. CIT (A), there was no compliance on the part of the assessee.

4. From the record, we find that the revenue has initiated prosecution proceedings u/s 276D of the Income Tax Act. On going through the Assessment Order, we find that owing to the non-compliance, the complete records and facts have not been brought on record.

5. Hence, in the interest in the justice, we hereby remand the matter back to the file of the AO to complete the assessment *de novo* correlating additions the material found and seized during the search proceedings. The AO may invoke various provisions of the Income Tax Act as deemed fit to ensure the compliance of the assessee to the notices issued.

6. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order Pronounced in the Open Court on 24/08/2021.

Sd/-

**(Amit Shukla)**  
**Judicial Member**

**Dated: 24/08/2021**

\*Subodh Kumar, Sr. PS\*

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**