

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

**BEFORE MS SUCHITRA KAMBLE, JUDICIAL MEMBER  
AND  
SH. PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

**I.T.A. No. 1992/DEL/2018 (A.Y 2007-08)**

**(THROUGH VIDEO CONFERENCING)**

ITO Room No. 1808, E-2 Block, Dr. S. P. Mukherjee Civic Centre, New Delhi <b>(APPELLANT)</b>	Vs	Himanshi Arora 17/197, 2 <sup>nd</sup> Floor, Back Side Subhash Nagar, New Delhi AGZPA8676M <b>(RESPONDENT)</b>
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<b>Appellant by</b>	<b>Ms. Sunita Singh, CIT DR</b>
<b>Respondent by</b>	<b>None</b>

<b>Date of Hearing</b>	<b>07.10.2021</b>
<b>Date of Pronouncement</b>	<b>13.10.2021</b>

**ORDER**

**PER SUCHITRA KAMBLE, JM**

This appeal is filed by the Revenue against the order dated 29/12/2017 passed by CIT(A)-15, for Assessment Year 2007-08.

2. The grounds of appeal are as under:-

*“1. Whether on facts and circumstances of the case, the CIT(A) has erred in law in deleting the addition of Rs. 80,15,18,553/- on account of accommodation entry amounting to Rs 84,81,67,760/- on protective basis in the hands of the assessee where as substantive addition were made in the hands of Sh. Vaibhav Jain.*

3. In this case, information was received from ACIT Central Circle-10, New Delhi stating that the assessee is the proprietor of eight firms i.e. M/s Delhi Steel, M/s Bhawani Trading, M/s Om Sai International, M/s Omaxe Overseas, M/s Rajasthan Metal, M/s Ramji Traders, M/s Shree Balaji International and M/s Shree Ganesh Enterprises who had provided accommodation entries of Rs.84,81,67,780/- through these eight firms. These firms were controlled by one Sh. Vaibhav Jain and these firms were being operated by the assessee. Therefore, on the basis of this information notice u/s 148 dated 14.03.2014 was issued. In response to notice u/s 148 dated 14.03.2014, the AR of the assessee filed return of income vide letter dated 25.03.2014 declaring total income of Rs. 53,000/-. Notices u/s 143(2) & 142(1) were also issued and in response thereto, Advocate & A.R. of the assessee appeared and filed an affidavit stating therein that the assessee had not made any transactions or any business activities in the firms i.e. M/s Delhi Steel, M/s Bhawani Trading, M/s Om Sai International, M/s Omaxe Overseas, M/s Rajasthan Metal, M/s Ramji Traders, M/s Shree Balaji International and M/s Shree Ganesh Enterprises. Statement on oath of the assessee was recorded and she categorically deposed that during the period relevant to assessment year under consideration, she was only an instrument of Sh. Navneet Jain and Sh. Vaibhav Jain who had been controlling the above mentioned firms and she does not know what business had been carried out by these firms. After going through the details and the submissions of the Assessee, the Assessing Officer assessed the income of Rs.84,81,67,780/- of the assessee on Protective Basis.

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, the Ld. DR submitted that this appeal is wrongly filed as the CIT(A) has confirmed the additions and, therefore, the appeal becomes infructuous.

6. None appeared on behalf of the assessee despite giving notice. The notice is returned back with the remark that "Always Locked".

7. We have heard Ld. DR and it is found that the Department has mistakenly filed this appeal when the CIT(A) has confirmed the Assessment Order. Therefore, the appeal becomes infructuous. Hence, the appeal filed by the Revenue is dismissed.

8. In result, the appeal of the Revenue is dismissed.

**Order pronounced in the Open Court on this 13th Day of October, 2021**

**Sd/-**

**(PRASHANT MAHARISHI)  
ACCOUNTANT MEMBER**

**Sd/-**

**(SUCHITRA KAMBLE)  
JUDICIAL MEMBER**

Dated: 13 /10/2021

*R. Naheed \**

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI

