

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. AMIT SHUKLA, JUDICIAL MEMBER  
(THROUGH VIDEO CONFERENCING)**

ITA No.4571/Del/2018  
Assessment Year: 2013-14

<b>Nishu Agrico Ltd. H-23A, Office No.201, Kamal Tower, Vijay Chowk, Laxmi Nagar, New Delhi PAN No. AAACN3115G</b>	<b>Vs</b>	<b>ITO Ward- 18 (3) New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	None
Respondent by	Ms. Paramita M. Biswas, CIT DR

Date of hearing:	12/10/2021
Date of Pronouncement:	12/10/2021

**ORDER**

**PER N. K. BILLAIYA, AM:**

1. This appeal by the assessee is directed towards the order of the CIT(A)-6, Delhi dated 09.08.2016 pertaining to A.Y. 2013-14
2. The grievance of the assessee read as under :-

“1. Action of Commissioner of Income Tax Appeal- 7 in passing Ex-Parte Order without giving opportunity of being heard is unjust, illegal arbitrary and against the facts and circumstances of the case.

2. Action of the CITA in confirming the addition made by the ITO in making disallowances of 20% of total purchase( 20% of purchase of Rs 14,69,54,4852/- i.e 29,39,08,970/- ) without considering the material on record is unjust, illegal arbitrary and against the facts and circumstances of the case.

3. Action of the CITA in confirming the addition made by the ITO U/S 68 of I T Act on Sundry Creditors amounting to Rs.46,60,66,649/- is unjust, illegal arbitrary and against the facts and circumstances of the case.”

3. None attended on behalf of the assessee.

4. The DR was heard at length. Case record accordingly perused.

5. A perusal of the order of the CIT(A) show that the order has been framed exparte though there is reference to the issue of notice but we find that the first appellate authority has not given any independent findings while confirming the disallowance / additions made by the AO.

6. In the interest of justice and fair play we restore this appeal to the files of the CIT(A). The CIT(A) is directed to decide the issue afresh considering the merits of the case and

after giving a reasonable and sufficient opportunity of being heard to the assessee.

7. In the result, the appeal filed by the assessee is allowed for statistical purpose.

8. Decision announced in the open court in the presence of Sr DR on 12.10.2021.

**Sd/-**  
**(AMIT SHUKLA)**  
**JUDICIAL MEMBER**

\*NEHA\*

Date:-12.10.2021

Copy forwarded to:

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

**Sd/-**  
**(N. K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	12.10.2021
Date on which the typed draft is placed before the dictating Member	12.10.2021
Date on which the typed draft is placed before the Other member	12.10.2021
Date on which the approved draft comes to the Sr.PS/PS	12.10.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	12.10.2021
Date on which the fair order comes back to the Sr. PS/ PS	12.10.2021
Date on which the final order is uploaded on the website of ITAT	12.10.2021
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	