

IN THE INCOME TAX APPELLATE TRIBUNAL  
MUMBAI BENCHES "SMC", MUMBAI

Before Shri Mahavir Singh, Vice-President

ITA Nos.1132 & 1133/Mum/2020  
Assessment Years : 2010-11 & 2011-12

Tarachand Mahesh HUF, 49B Maruti Mandir Marg, 5 <sup>th</sup> Kumbharwada Lane, Mumbai 400 004.  PAN : AADHM4997B	Vs	ITO 19(3)(5) Mumbai
(Appellant)		(Respondent)

Appellant By : Shri Nishant  
Respondent By : Shri Vivek Perampurna

Date of Hearing :26.10.2021	Date of Pronouncement : 26.10.2021
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**ORDER**

These appeals by the assessee are arising out of different orders of the CIT(A) – 30, Mumbai, in appeal Nos. CIT(A)-30/19(3)(5)/13938/2016-17 & CIT(A)-30/19(3)(5)/13920/2016-17, vide orders of even date i.e. 13.11.2019. The assessment was framed by the ITO 19(3)(5), Mumbai, for assessment years 2010 - 11 and 2011-12 , u/s. 144 r.w.s. 147 of the Income tax Act, 1961 (hereinafter referred to as "the Act"), vide orders of even date i.e. 12.03.2016.

2. The only issue in these two appeals of the assessee is as regards to the orders of the CIT(A) confirming the action of the Assessing Officer on the following two grounds:

- i) re-opening of assessment u/s. 147 of the Act;
- ii) confirming the addition of alleged bogus purchases in making addition in the hands of the assessee HUF having PAN AAAHT035P.

3. At the outset, the learned counsel for the assessee took us through the orders of the CIT(A), which are ex parte and non-speaking on merits. The assessee before the Assessing Officer made submissions that he is not carrying out any business in the name of assessee HUF under the PAN AAAHT0395P and it has no registration number of VAT etc. The Assessing Officer, vide order sheet entry dated 22.02.2016, informed the assessee that PAN AAAHT0395P is associated with TIN of Bhavik Tube Corporation, which seems to be a proprietary concern of the assessee individual and not HUF. But these facts are not clear from either the order of the Assessing Officer or that of the CIT(A). The dispute is in whose hands these assessments have to be made is under consideration but the facts are not clear. Since, the facts are not clear, I set aside the issue in both these appeals to the file of the Assessing Officer with the consent of both the parties. Hence, I remand the matter back to the file of the Assessing Officer without deliberating on merits.

4. In the result, the appeals are allowed for statistical purposes

Order pronounced in the open court on 26<sup>th</sup> October 2021.

**Sd/-  
(Mahavir Singh)  
VICE - PRESIDENT**

Mumbai, Dated : 26<sup>th</sup> October, 2021.  
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**Copy of the Order forwarded to :**

1. The Appellant.
2. The Respondent.
3. The CIT(A), Mumbai.
4. The CIT
5. The DR, 'SMC' Bench, ITAT, Mumbai

BY ORDER

//True Copy//

(Sr. Private Secretary/Assistant Registrar)  
Income Tax Appellate Tribunal, Mumbai