

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

**SHRI SAKTIJIT DEY, JUDICIAL MEMBER**

ITA No.4433/Del/2019  
Assessment Year: 2013-14

M/s. Saija Finance Pvt. Ltd. B-3/17,Safdarjung Enclave New Delhi PIN: 1100 29	<b>Vs.</b>	ACIT, Circle-22(1), New Delhi
<b>PAN :AAACR7436G</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant by	Shri PC Yadav, Adv.
Respondent by	Shri Om Parkash, Sr. DR

Date of hearing	08.08.2022
Date of pronouncement	08.08.2022

**ORDER**

This is an appeal by the assessee against order dated 06.12.2017 of learned Commissioner of Income-Tax (Appeals)-28, New Delhi pertaining to assessment year 2013-14.

2. I have heard Shri P.C. Yadav, learned counsel appearing for the assessee and Shri Om Prakash, learned Departmental Representative.

3. The primary grievance of the assessee is against lack of opportunity of hearing provided by learned Commissioner (Appeals) before disposing of the appeal.

4. On a perusal of the impugned order of learned Commissioner (Appeals), particularly, the observations made by him in paragraph 5 of the order, it is observed, learned Commissioner (Appeals) has upheld the addition made by the Assessing Officer because instead of filing any written submissions, the authorized representative of the assessee made oral submission. Of course, learned Commissioner (Appeals) has observed that assessee failed to produce relevant details/documents to substantiate the book results declared by it.

5. In my view, non-filing of written submissions by itself, cannot be a ground to uphold the addition. As regards non-production of relevant details/documents to substantiate the book results, it is not forthcoming from the order of the first appellate authority whether he has specifically called for any details/documents.

6. Undisputedly, while completing the assessment, the Assessing Officer has determined the income of the assessee on a purely estimate basis. While doing so, he has alleged that assessee could not

substantiate the accounting entries made in the books of accounts. Prima facie, it appears, learned Commissioner (Appeals) has simply adopted the reasoning of the Assessing Officer without going deep into the issue.

7. In view of the aforesaid, I deem it appropriate to restore the issue to the file of the Assessing Officer for fresh adjudication after due and reasonable opportunity of being heard to the assessee.

8. Learned Departmental Representative is in agreement with this decision.

9. Further, it is open to the assessee to furnish all relevant details/documents before the Assessing Officer, if not filed earlier, to substantiate its claim. Accordingly, grounds are allowed for statistical purposes.

10. In the result, the appeal is allowed for statistical purposes.

***Order pronounced in the open court on 08<sup>th</sup> August, 2022.***

***Sd/-***  
**(SAKTIJIT DEY)**  
**JUDICIAL MEMBER**

Dated: 8<sup>th</sup> August, 2022.  
Mohan Lal

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar, ITAT, New Delhi

<b>Sl. No.</b>	<b>Particulars</b>	<b>Date</b>
1.	Date of dictation (Order drafted through Dragon software):	08.08.2022
2.	Date on which the draft of order is placed before the Dictating Member:	08.08.2022
3.	Date on which the draft of order is placed before the other Member:	
4.	Date on which the approved draft of order comes to the Sr. PS/PS:	10.08.2022
5.	Date of which the fair order is placed before the Dictating Member for pronouncement:	10.08.2022
6.	Date on which the final order received after having been singed/pronounced by the Members:	11.08.2022
7.	Date on which the final order is uploaded on the website of ITAT:	11.08.2022
8.	Date on which the file goes to the Bench Clerk	11.08.2022
9.	Date on which files goes to the Head Clerk:	
10.	Date on which file goes to the Assistant Registrar for signature on the order:	
11.	Date of dispatch of order:	