

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

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

Sh. Yogesh Kumar US, Judicial Member

ITA No. 665/Del/2019 : Asstt. Year 2014-15

M/s R.S.H.S. JV, G-1/198-199, Sector-16, Rohini, Delhi-110085	Vs.	DCIT, Circle-62, New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AABAR4386C		

**Assessee by : None (LA of Manoj P. on record)
Revenue by : Sh. Atiq Ahmed, Sr. DR**

Date of Hearing: 04.08.2022	Date of Pronouncement: 25.08.2022
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of Id. CIT(A)-20, New Delhi dated 20.11.2018.

2. The assessee raised the issue of not allowing additional evidences under Rule 46A of the Income Tax Rules, 1962.

3. From the record, we find that the AO has requisitioned the books of accounts on 23.12.2016 and to be produced on 26.12.2016. The assessment proceedings have been initiated substantially from 08.10.2016 to 28.12.2016. The order has been passed on 29.12.2016.

4. Under these facts and circumstances, we direct that the additional evidences be considered and an order on merits be passed by way of speaking order, after duly observing the

principles of natural justice. We also direct that the assessee shall comply to the notices issued by the authorities fully and completely without seeking unnecessary adjournments. The revenue authorities may initiate the penal proceedings in the accordance with the provisions of the Income Tax Act in case of non-compliance to the notices issued and also in case of failure to retain the books of accounts.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order Pronounced in the Open Court on 25/08/2022.

Sd/-

(Yogesh Kumar US)
Judicial Member

Dated: 25/08/2022

Subodh Kumar, Sr. PS

Copy forwarded to:

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

Sd/-

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

ASSISTANT REGISTRAR