

**THE INCOME TAX APPELLATE TRIBUNAL
DELHIBENCH 'A', NEW DELHI**

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

Sh. Yogesh Kumar US, Judicial Member

ITA No. 568/Del/2020 : Asstt. Year : 2016-17

Aman Electricals Pvt. Ltd., H.No. 124, Block-D, Yadav Nagar, Samaypur, Delhi-110042 (APPELLANT)	Vs	DCIT, Circle-26(1), New Delhi (RESPONDENT)
PAN No. AANCA5997J		

Assessee by : None

Revenue by : Sh. Kanav Bali, Sr. DR

Date of Hearing: 18.10.2022

Date of Pronouncement: 12.12.2022

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)-22, New Delhi dated 28.11.2019.

2. Following grounds have been raised by the assessee:

"1(i) That on facts and circumstances, the Ld. CIT(A) was not justified in dismissing the appeal ex parte without proper opportunity or service of notice.

(ii) That in absence of proper opportunity, the impugned order has been passed in total disregard to principles of natural justice.

(iii) That there being no proper adjudication in terms of provisions of u/s 250(6) of the Income tax Act, 1961, the impugned order is invalid and not sustainable under the law.

2(i) That on facts and circumstances of the case, the Ld. CIT(A) has grossly erred in confirming addition of Rs. 1,27,35,024/- in respect of advances received from customers without proper appreciation of facts or proper opportunity.

(ii) That the advances having been received in the regular course of business and corroborated from relevant documentary evidence, the impugned addition is highly arbitrary and mechanical basis.

(iii) That assessing officer has even failed to specify the section or provision under which addition was made and in absence of any adverse material or information, the impugned addition is unsustainable on facts and under the law.

3. That on facts and circumstances of the case, the Ld. CIT(A) has grossly erred in confirming addition to the extent of Rs. 8,037/- in respect of short excess and interest on TDS without appreciating the facts of the case.

4(i) That on facts and circumstances of the case, the Ld. CIT(A) was not justified in confirming ad-hoc disallowance to the extent of Rs. 59,960/- being 20% of claim of various expenses in total disregard to facts of the case and settled legal position.

(ii) That the claim of various expenses being supported from audited books of account and the assessing office having failed to point out any specific defect, the impugned ad-hoc disallowance is misconceived and without any basis.

(iii) That the expenses being incurred wholly and exclusively for the purpose of business and same being duly supported with relevant documentary evidence, the impugned ad-hoc disallowance is not sustainable on facts and same is bad in law."

3. The assessee company filed return of income on 14.10.2016 declaring loss of Rs.23,97,553/-which was assessed at Rs.104,05,460.

4. Aggrieved, the assessee filed appeal before the Id. CIT(A) but did not attend/complied to the notices issued by the Id. CIT(A) which necessitated the Id. CIT(A) to pass an order based on the facts available on record. Aggrieved with the order of the Id. CIT(A), the assessee filed appeal before the us.

5. Before us, at ground No. 1(i), (ii) & (iii) the assessee has taken up the issue of ex-parte order passed by the Id. CIT(A). We have perused the record. The assessee has not attended before the Id. CIT(A) inspite of affording 6 opportunities. The Id. CIT(A) dismissed the appeal of the assessee owing to absence of any material to rebut the findings of the AO. The assessee sought to file paper book before the Tribunal vide his letter dated 18.10.2022. We find that since the assessee failed to attend before the Id. CIT(A), in the fitness of things, we deem it proper to remand the matter back to the file of the Id. CIT(A). The assessee shall not misuse the opportunity given by the Tribunal to represent his case before the Id. CIT(A). Since, precious time of Id. CIT(A) has been frittered away by the assessee in non-complying to 6 notices issued properly, the assessee is directed to pay an amount of Rs.500/- to the account of "Prime Minister's National Relief Fund" (PMNRF) and submit the receipt before the Id. CIT(A).

6. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 12/12/2022.

Sd/-

(Yogesh Kumar US)
Judicial Member

Sd/-

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

Dated: 12/12/2022

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR