

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

Before Sh. C. M. Garg, Judicial Member

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

ITA No. 455/Del/2012: Asstt. Year :2007-08

ITO, Ward-12(4), New Delhi (APPELLANT)	Vs.	M/s. Hindustan Information Tech Pvt. Ltd.,Jungpura Extn, New Delhi-110014 (RESPONDENT)
PAN No. AAACH7406A		

Assessee by : Sh. Tarun, Adv.

Revenue by : Md. Gayasuddin Ansari, CIT (DR)

Date of Hearing: 15.02.2023

Date of Pronouncement: 22.02.2023

ORDER

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

The present appeal has been filed by the revenue against the order dated 19.01.2012 passed by the Ld. CIT(A)-IV, New Delhi for Assessment Year 2007-08.

2. The revenue has raised the following grounds of appeal:-

"1. Whether on the facts and the circumstance of the case and in law, the CIT (A) erred in deleting the addition made by the Assessing Officer.

2. Whether on the facts and the circumstances of the case and in law, the Ld CIT (A) has ignored the facts that the notices have been received by the assessee & proceedings were attended by the counsel of the assessee.

3. Whether on the facts and the circumstances of the case and in law, the Ld CIT (A) has ignored the fact that assessee has not submitted the details in response to various notices issued by the AO.

4. Whether on the facts and the circumstances of the case and in law, the Ld CIT (A) erred in accepting the additional

evidence as per provisions of Rule 46A (1) since this is not an exceptional case."

3. The Id AO disallowed the entire expenditure amounting to Rs. 1,80,77,890/- in the assessment order passed u/s 144 of the Act in the hands of the assessee owing to non-submission of the details. The Id CIT(A) has deleted the entire addition.

4. Before us, it was pleaded by the assessee that given a reasonable opportunity of hearing to the assessee, they would submit the entire details of expenditure before the revenue authorities below.

5. We find that no prejudice would be caused to the revenue if the matter is remanded to the file of the AO for examination afresh with regard to all the issues involved.

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

Order Pronounced in the Open Court on 22/02/2023.

Sd/-

(C. M. Garg)
Judicial Member

Dated: 22/02/2023

Ajay Kumar Keot, 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