

आयकर अपीलीय अधिकरण "बी" न्यायपीठ पुणे में ।  
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, PUNE

BEFORE SHRI INTURI RAMA RAO, ACCOUNTANT MEMBER  
AND  
SHRI S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

आयकर अपील सं. / ITA No.582/PUN/2023  
निर्धारण वर्ष / Assessment Year : 2015-16

Jt. Commissioner of Income Tax,  
(OSD), Circle – 8, Pune

.....अपीलार्थी / Appellant

बनाम / V/s.

M/s. Vastushilp Builders and Developers,  
DSK House, 1187/60, Jangli Maharaj Road,  
Near Modern High School, Shivajinagar,  
Pune – 411005

PAN : AAKFV0929R

.....प्रत्यर्थी / Respondent

Assessee by : N O N E  
Revenue by : Shri M.G. Jasnani

सुनवाई की तारीख / Date of Hearing : 06-09-2023  
घोषणा की तारीख / Date of Pronouncement : 11-09-2023

**आदेश / ORDER**

**PER S.S. VISWANETHRA RAVI, JM :**

This appeal by the Revenue against the order dated 17-03-2023 passed by the National Faceless Appeal Centre, Delhi ("NFAC") for assessment year 2015-16.

2. We note that this appeal was filed on 22-05-2023 and the Registry intimated the date of hearing on 05-06-2023 vide notice dated 27-05-2023. Non-appeared on the behalf of the assessee and accordingly, the appeal

adjourned to 26-06-2023. Likewise on 26-06-2023, 24-07-2023, 17-08-2023 and also on 06-09-2023, we find no representation on behalf of the assessee. Thus, the assessee called absent and set ex-parte. Therefore, we proceed to dispose off the appeal by hearing the ld. DR and perusing the material available on record.

3. Heard ld. DR and perusing the material available on record. We note that the assessee is partnership firm, engaged in the business of property developers and builders. The assessee conducts its business under the name and style as M/s. Vastushilp Builders and Developers. The assessee filed return of income declaring a total income of Rs.24,37,090/- and the AO completed the assessment to his best judgment by determining the total income of the assessee at Rs.3,24,37,090/- inter alia making addition of Rs.3,00,00,000/- vide its order dated 23-12-2017 passed u/s. 143(3) r.w.s. 144 of the Act. We note that a survey action u/s. 133A of the Act was conducted in the case of M/s. Vastushilp Builders and Developers on 24-02-2015. During the course of said survey, the assessee declared additional income of Rs.3,00,00,000/-. According to the AO that the assessee shown net profit as per the trading profit and loss account for the period between 01-04-2014 to 24-02-2015 at Rs.2,96,84,246/- and net profit was shown in the return of income is only Rs.24,37,196/-. The AO added an amount of Rs.3,00,00,000/- to the total income of the assessee. We note that the CIT(A), NFAC, Delhi issued several notices which is evident from para 4.1 of the impugned order, but no reply was filed by the assessee in response to the said notices. However, the CIT(A) given relief on the ground that the gross total income of the assessee is more than the amount offered during the course of survey. We find no evidence to show that the gross receipt is more than the additional income offered during the course of survey to accept the finding of the CIT(A). The onus lies on the

assessee to bring on record all the evidences in supporting the finding of CIT(A) but as discussed above, the assessee was not appearing before the this Tribunal as that of NFAC, Delhi as well as before the AO. Taking into such circumstances and in the interest of justice, we deem it proper to remand the matter to the file of CIT(A) for its fresh consideration with a direction to dispose off the appeal referring to evidences by taking assistance from the assessee. The assessee is liberty to file evidences, if any, in support of its claim. Thus, the grounds raised by the Revenue are allowed for statistical purpose.

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

Order pronounced in the open court on 11<sup>th</sup> September, 2023.

Sd/-  
(Inturi Rama Rao)  
ACCOUNTANT MEMBER

Sd/-  
(S.S. Viswanethra Ravi)  
JUDICIAL MEMBER

पुणे / Pune; दिनांक / Dated : 11<sup>th</sup> September, 2023.  
रवि

**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The concerned CIT, Pune.
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "बी" बेंच, पुणे / DR, ITAT, "B" Bench, Pune.
5. गार्ड फ़ाइल / Guard File.

//सत्यापित प्रति// True Copy//

आदेशानुसार / BY ORDER,

वरिष्ठ निजी सचिव / Sr. Private Secretary  
आयकर अपीलीय अधिकरण, पुणे / ITAT, Pune