

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'B' : NEW DELHI)**

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
and  
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

**ITA No.2794/Del./2019  
(ASSESSMENT YEAR : 2014-15)**

Saurer Embroidery Systems vs. ITO, Ward 22 (4),  
(as known as SIPL Textiles Pvt. Ltd.), New Delhi.  
D-41, South Extension Part – II,  
New Delhi – 110 049.

**(PAN : AABCS7541Q)**

**(APPELLANT)**

**(RESPONDENT)**

ASSESSEE BY : None  
REVENUE BY : Shri Sanjay Kumar, Sr. DR

Date of Hearing : 27.09.2023  
Date of Order : 05.10.2023

**ORDER**

**PER SHAMIM YAHYA, ACCOUNTANT MEMBER :**

This appeal filed by the assessee is directed against the order of Id. CIT (Appeals)-XXV, New Delhi dated 07.02.2019 pertaining to assessment year 2014-15.

2. The only ground of appeal taken by the assessee read as under :-

“That on the facts and circumstances of the case and under the provision of law the Id. Commission of Income Tax (Appeals) has erred in upholding the addition of Rs.9,00,266/- in respect of two parties i.e. Bharat Sales Corporation and Mahavir Enterprises as notices issued on 16.12.2016 for 16.12.2016 remained unserved.”

3. The assessee is engaged in the business as manufacturers, buyers, sellers, importers, exporters, distributors, processors and dealers of embroidery/embroidered and other textiles and other related goods and merchandise. In the assessment order, AO made addition of Rs.9,00,266/- in respect of two parties i.e. Bharat Sales Corporation and Mahavir Enterprises and noted that notice was issued on 16.12.2016 for compliance on 16.12.2016. But the same remained uncomplied. AO concluded in the order that assessee has failed to substantiate the creditors i.e. Bharat Sales Corporation and Mahavir Enterprises. In these circumstances, AO made addition which was upheld by the ld. CIT (A).

4. Against this order, assessee is in appeal before us. None present on behalf of the assessee. We have head ld. DR for the Revenue and perused the records.

5. Upon careful consideration, we find that AO has issued notice on 16.12.2016 for compliance on 16.12.2016. This is very short time which was granted to assessee for compliance. Hence, in the interest of justice, we remit the issue the file to the AO. AO shall make proper enquiry and thereafter pass an order as per law.

6. In the result, assessee's appeal is allowed for statistical purposes.

**Order pronounced in the open court on this 5<sup>th</sup> day of October, 2023.**

**Sd/-  
(ANUBHAV SHARMA)  
JUDICIAL MEMBER**

**sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER**

**Dated the 5<sup>th</sup> day of October, 2023/TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-XXV, New Delhi.
- 5.CIT(ITAT), New Delhi.

AR, ITAT  
NEW DELHI.