

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : G : NEW DELHI

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER

ITA No.4335/Del/2017
Assessment Year: 2010-11

ACIT,
CC-1,
New Delhi.

Vs Ultra Home Construction Pvt.
Ltd.,
307, 3rd Floor, Nipun Tower,
Community Centre,
Karkardooma,
Delhi – 110 092.

PAN: AAACU6772G

(Appellant)

(Respondent)

Assessee by : None
Revenue by : Shri Subhra Jyoti Chakraborty, CIT, DR
Date of Hearing : 19.10.2023
Date of Pronouncement : 31.10.2023

ORDER

PER KUL BHARAT, JM:

This appeal by the Revenue pertaining to Assessment Year 2010-11 is directed against the order of the Id.CIT(A)-23, New Delhi, dated 11.04.2017. The Revenue has raised the following grounds of appeal:-

- "1. The order of Ld. CIT(A) is not correct in law and on facts.*
- 2. On the facts and circumstances of the case the Id.CIT(A) has erred in deleting the addition of Rs.37,63,71,555/- made by AO on*

account of bogus purchases/expenses claimed by the assessee for the year under consideration.

3. On the facts and circumstances of the case the Id.CIT(A) has erred in deleting the addition of Rs.66,00,000/- made by AO on account of share application money allegedly received by the assessee.

4. The appellant craves leave to add, amend any/all the grounds of appeal before or during the course of hearing of the appeal.”

2. The facts, in brief, are that a search and seizure operation u/s 132 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') was carried out on 09.09.2010 in the case of M/s Amrapali Group of cases. The assessee was also covered. Thereafter, the case of the assessee was taken up for assessment u/s 153A r.w.s. 143(3) of the Act. The AO issued a notice u/s 153A calling upon the assessee to file Income-tax Return u/s 139 of the Act. While framing the assessment, the AO noticed about the bogus purchases by the assessee. Therefore, he made addition of Rs.37,63,71,555/- on account of bogus purchases. Further, the AO made addition of Rs.66 lakh on account of unexplained source of share application money. Aggrieved against this, the assessee preferred appeal before the Id.CIT(A). The Id.CIT(A), following his earlier order, deleted the impugned additions.

3. At the time of hearing, no one attended the proceedings on behalf of the assessee. Therefore, we proceeded to decide this appeal after hearing the Id. DR.

4. The Id. DR, apropos the grounds of appeal, submitted that the Id.CIT(A) without giving opportunity to the AO, deleted the additions. The AO ought to have been given opportunity to rebut the submissions of the assessee.

5. We have heard the Id. DR and perused the material. We find force in the contention of the Id. DR that the Id.CIT(A) did not provide adequate opportunity to the assessee to rebut the submissions made by the assessee. Hence, the impugned order is hereby set aside and the issues are restored to the file of the Id.CIT(A) for deciding the same afresh, after giving adequate opportunity of hearing to the assessing authority.

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

Order pronounced in the open court on 31.10.2023.

Sd/-

(M. BALAGANESH)
ACCOUNTANT MEMBER

Sd/-

(KUL BHARAT)
JUDICIAL MEMBER

Dated: 31st October, 2023.

dk

Copy forwarded to :

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi