

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI**

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

**ITA No. 2424/Del/2023 : Asstt. Year: 2016-17**

Rajib Saha, K 1-203, Central Park-1, Sector-42, Gurgaon, Haryana 122002	Vs	ITO Ward 3(4), Gurgaon, Haryana 122002
(APPELLANT)		(RESPONDENT)
<b>PAN No. AARPS 3291 A</b>		

**Assessee by : Sh. Pankaj Kumar, CA  
Revenue by : Sh. Atiq Ahmed, Sr. DR**

<b>Date of Hearing: 16.11.2023</b>	<b>Date of Pronouncement: 16.11.2023</b>
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**ORDER**

**Per Dr. B. R. R. Kumar:-**

The present appeal has been filed by assessee against the order of Ld. NFAC/CIT(A), New Delhi

2. Addition determining the net profit @8% on presumptive basis has been made by the Assessing Officer on the alleged import of goods works Rs. 1,18,20,972/-. The Assessing Officer received information from the DGFT /CBIC to the effect the assessee with a IEC Code has entered into the import transaction of Rs. 1,18,20,972/-. However, the assessee has disputed that they never entered into such business transaction. The only information available with the AO was the PAN of the assessee and the quantum of transaction. The has also not brought on record anything to prove that the transactions have been indeed undertaken by the assessee. No bank statement or any other details were available with the Revenue to prove the transactions. The assessee is ready to file affidavits before the

Revenue Authorities and also to submit the details from DGFT to prove that has never entered into any such transaction. Hence, keeping in view the entire facts after hearing both the parties, we deem it fit to remind the matter to the file of the Assessing Officer with directions to obtain complete details of transaction of DGFT/CBIC and then to pass assessment order *de novo*. The assessee shall submit before the Assessing Officer all the details called for by the Assessing Officer and submit the suitable evidences to prove his PAN has been wrongly quoted by the DGFT/CBIC or misused by impersonation and no financial transactions have been undertaken by him.

3. In the result, the appeal of the assessee is allowed for statistical purposes.

Order Pronounced in the Open Court on 16/11/2023.

**Sd/-**  
**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 16/11/2023**

\*NV, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**  
**ITAT, DELHI**