

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E" NEW DELHI
BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER
AND
SMT RENU JAUHRI, ACCOUNTANT MEMBER

ITA No.1230/Del/2024
Assessment Year : 2021-22

Neetu Plot No. 2, Dharam Kaanta Road, Mujesar, NIT, Faridabad PAN No. AUNPN2965Q	Vs.	ITO, Ward-2(1), Faridabad, Haryana
(Appellant)		(Respondent)

Assessee by : Sh. Shivam Malik, Advocate
Department by : Sh. Amit Katoch, SR DR.

Date of hearing : 11-12-2024
Date of pronouncement : 12-12-2024

ORDER

PER RENU JAUHRI, AM :

This appeal for the Assessment Year (hereinafter, the 'AY') 2021-22 filed by the assessee is directed against the order dated 21.02.2024 passed by the Commissioner of Income Tax (Appeals)-NFAC, New Delhi [hereinafter, the 'CIT(A) '].

2. Following grounds are raised in this appeal: -

“1. That in the facts and circumstances of the case and in law, the Ld. CIT (Appeals) has erred in upholding the order of the assessing officer with respect to addition of Rs. 3,01,34,118/-, being 25% of the alleged bogus purchase without appreciating the evidence filed on record.

2. That in the facts and circumstances of the case and in law, the Ld. CIT (Appeals) has erred in upholding the order of the assessing officer with respect to addition of Rs. 11,10,532/-, being 100% of the alleged bogus purchase with Mr. Raju merely due to his denial of the transaction.

3. That in the facts and circumstances of the case and in law, without prejudice to any other ground, the Ld. CIT (Appeals) has failed to note that only the profit element can be added in a case of alleged bogus purchase.

4. That the appellant craves leave to add, alter, amend or delete any ground during the course of the proceeding.”

3. Brief facts of the case are that the assessee filed her return of income on 10.02.2022 declaring total income of Rs. 8,86,650/-. The case was selected for scrutiny and assessment was finalized at an income of Rs. 3,21,31,300/- after making addition of Rs. 3,01,34,118/- being 25% of bogus purchases as well as Rs. 11,10,532/- on account of 100% of bogus purchases from one party which denied the transaction.

4. Aggrieved with the order of the Ld. AO, the assessee filed appeal before the Ld. CIT(A). However, the appeal was dismissed vide order dated 21.02.2024 as the assessee did not file any details in support of her claim despite several opportunities given by the Ld. CIT(A).

5. Aggrieved with the dismissal, the assessee is in appeal before us. Ld. AR has submitted that proper opportunity was not provided to the assessee by Ld. CIT(A) and therefore prayed for remitting the case back for fresh adjudication. Ld. DR has not objected to the said proposition. Accordingly, in the interest of justice, we deem it proper to remand the matter back to Ld. CIT(A) for fresh adjudication on merits. The assessee is also directed to make requisite compliance before the Ld. CIT(A).

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

Order pronounced in open Court on 12th December, 2024

Sd/-

(MS. MADHUMITA ROY)
JUDICIAL MEMBER

Dated: 12-12-2024

Binita, Sr.P.S.

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The CIT-DR, I.T.A.T., New Delhi

Sd/-

(RENU JAUHRI)
ACCOUNTANT MEMBER

Assistant Registrar
ITAT, New Delhi