

**IN THE INCOME TAX APPELLATE TRIBUNAL  
AGRA BENCH 'DB' AGRA**

**(Through Physical/Virtual Hearing)**

**BEFORE SHRI SUNIL KUMAR SINGH, JUDICIAL MEMBER  
AND  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No.17/Agr/2025  
[Assessment Year: 2012-13]**

Hardayal Milk Products Private Limited, 318, Shambhoo Nagar, Shikohabad, Uttar Pradesh-205135	Vs	DCIT, Circle-2(2)(1), Aayakar Bhawan, Dabrai, Firozabad, Uttar Pradesh-283203
<b>PAN-AABCH7576E</b>		
Appellant		Respondent

Appellant by	Shri Sahib P. Satsangi, CA
Respondent by	Shri Sukesh Kumar Jain, CIT(DR)

<b>Date of Hearing</b>	<b>02.04.2025</b>
<b>Date of Pronouncement</b>	<b>02.04.2025</b>

**ORDER**

**PER BRAJESH KUMAR SINGH, AM,**

This appeal filed by the assessee is directed against the ex-parte order dated 13.12.2024 of National Faceless Appeal Centre/Ld. CIT(A), Delhi, relating to Assessment Year 2012-13 arising out of order u/s 143(3) r.w.s. 147 of the Income Tax Act, 1961 (hereinafter referred to 'the Act') dated 23.12.2019 passed by the Dy. Commissioner of Income Tax, Circle-2(2)(1), Firozabad.

2. Brief facts of the case: The assessment in this was completed u/s 143(3) r.w.s. 147 of the Act dated 23.12.2019 after making addition of Rs.14,64,78,750/- of the Act. The Assessing Officer had information from the office of Investigation Wing, Kolkata, that the assessee was a

beneficiary of accommodation entries of Rs.14,57,50,000/- from Silver Heritage Nivas Pvt. Ltd. The Assessing Officer had further information that as per query/investigation all companies are shell companies and are involved in providing the accommodation entries was managed and controlled by Shri Anuj Bukrediwala and his other group members. It was further noted by the Assessing Officer that in the statement dated 16.05.2016, Shri Anuj Bukrediwala had accepted that he had earned five paise per thousand commission for arranging these entities. The Assessing Officer, therefore, added the amount of Rs.14,57,50,000/- on account of accommodation entries and further commission @0.5% amounting to Rs.7,28,750/- thereby making total addition of Rs.14,64,78,750/-.

3. During the appellate proceedings, as noted by the Ld. CIT(A) in his order that the assessed did not file written submission nor any adjournment letter or barring one adjournment letter dated 21.08.2024 after expiry of the due date of hearing. Accordingly, the ld. CIT(A), dismissed the appeal of the assessee and confirmed the addition made by the Assessing Officer in the assessment order.

4. Against the order of the ld. CIT(A), the assessee is in appeal before us.

5. In the grounds of appeal filed by the assessee, it has been submitted that the ld. CIT(A) dismissed the appeal ex-parte without providing the adjournment for a genuine reason and thus denying reasonable opportunity of being heard which was against the principle of natural justice. It is also submitted in ground no.3 that the Assessing Officer made the addition on the basis of information/statement gathered by

Investigation Wing of the Department, without providing such documents to the assessee and without opportunity to cross examine such persons.

6. The Id. DR supported the orders of the authorities below.

7. We have heard both the parties and perused the materials available on record. We find in this case, the appeal of the assessee was dismissed by the Ld. CIT(A) ex-parte even though the adjournment letter was filed by the assessee. Moreover, on the perusal of the assessment order, it is seen that documents relied by the AO were not shared with the assessee. In view of these facts, the order of the AO and the Ld. CIT(A) cannot be sustained. We, therefore, set-aside the order of the AO and the Ld. CIT(A) and restore the matter to the file of the AO to pass an order afresh after giving a reasonable opportunity of being heard to the assessee. The assessee is also directed to represent his case before the Assessing Officer. Accordingly, grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 02<sup>nd</sup> April, 2025.

**Sd/-**

**[SUNIL KUMAR SINGH]  
JUDICIAL MEMBER**

**Dated** 02.04.2025.

*Shekhar*

Copy forwarded to:

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

**Sd/-**

**[BRAJESH KUMAR SINGH]  
ACCOUNTANT MEMBER**

Asst. Registrar,  
ITAT, New Delhi,