

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : SMC-II : NEW DELHI

BEFORE SHRI R.S. SYAL, ACCOUNTANT MEMBER

ITA No.3080/Del/2014  
Assessment Year : 2006-07

S.K. Industries,  
11/2A, Pusa Road,  
New Delhi.

Vs. DCIT,  
Circle-8(1),  
New Delhi.

PAN : AAUFS2576B

(Appellant)

(Respondent)

Appellant by : Shri Mukesh Gupta, CA

Respondent by: Shri B. Ramanjaneyulu, Sr. DR

Date of Hearing : 20.12.2016

Date of Pronouncement: 21.12.2016

ORDER

This appeal by the assessee is directed against the order passed by the CIT(A) on 03.04.2014 in relation to Assessment Year 2006-07.

2. This is a recalled matter inasmuch as the earlier *ex parte* order passed by the Tribunal was subsequently recalled on 14.10.2006.

3. I have heard both the sides and perused the relevant material on record. The ld. AR argued that the AO, vide his order u/s 154, which became the subject matter of the impugned order, made disallowance of loss in sale of car amounting to Rs.6,00,347/- and of employees contributed fund deposited after the due date amounting to Rs.3,61,911/-. It was contended that the AO did not provide adequate opportunity inasmuch as notice u/s 154 was issued on 20.3.2013 fixing the case for hearing on 25.3.2013 and on the same date itself, the order was passed. The ld. AR contended that the assessee could not adduce necessary evidence in support of its contention. The contention of the ld. AR is borne out from the dates given in the order passed u/s 154 of the Act. Without going into the merits of the disallowances made, I am of the considered opinion that the ends of justice would meet adequately if the impugned order is set aside and the matter is restored to the file of AO. I order accordingly and direct the AO to pass order u/s 154 of the Act, after giving due opportunity of hearing to the assessee.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

The decision was pronounced in the open court on 21<sup>st</sup> December, 2016.

Sd/-  
(R.S. SYAL)  
ACCOUNTANT MEMBER

Dated: 21<sup>st</sup> December, 2016.

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

Dy. Registrar, ITAT, New Delhi