

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

BEFORE SHRI R.S. SYAL, AM & SHRI K.N. CHARY, JM

ITA No.1334/Del/2015
Assessment Year : 2010-11

Anand Duplex Ltd.,
A-58, Saket,
Meerut.

Vs. JCIT,
Range-1,
Meerut.

PAN: AABCA4927A

Assessee By : Shri Raja Kumar, Advocate
Deptt. By : Shri S.K. Jain, DR

Date of Hearing : 19.12.2016
Date of Pronouncement : 19.12.2016

ORDER

PER R.S. SYAL, AM:

This appeal by the assessee arises out of the order passed by the CIT(A) on 09.01.2015 in relation to the assessment year 2010-11.

2. The only issue raised in this appeal is against the confirmation of an addition on account of non-reconciliation of sundry creditor.

3. Briefly stated, the facts of the case are that the AO made, *inter alia*, an addition of Rs.3,84,781/- on account of non-reconciliation of sundry creditor, namely, M/s Nutech Packing. The assessee furnished explanation and reconciliation before the Id. CIT(A). The same was refused to be accepted by the Id. CIT(A) as additional evidence as the same, in his view, was not covered under any of the exception clauses of Rule 46A of the Income-tax Rules, 1962. The assessee is aggrieved against confirmation of the addition.

4. After considering the rival submissions and perusing the relevant material on record, we find that the assessee did not have reconciliation of the account of M/s Nutech Packing at the time of assessment, which was made available before the Id. CIT(A), who refused to accept the same. Without going

into the merits of the same, we set aside the impugned order on this score and remit the matter to the file of the AO for deciding this issue afresh as per law in the light of the additional evidence which the assessee is seeking to file. Needless to say, the assessee will be allowed an opportunity of hearing in such fresh proceedings and it will also be entitled to give any other fresh evidence in support of the claim.

5. In the result, the appeal is allowed for statistical purposes.

Order Pronounced in the open Court on 19.12.2016.

Sd/-

[K.N. CHARY]
JUDICIAL MEMBER

Sd/-

[R.S. SYAL]
ACCOUNTANT MEMBER

Dated, 19th December, 2016.

dk

Copy forwarded to:

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

AR, ITAT, NEW DELHI.