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*   **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+   ITA 157/2019

\+   ITA 167/2019

HOPEWIN ADMARK & CONSULTANCY SERVICES PVT. LTD. ..... Appellant

Through: Mr. R. Santhanam and Mr. Rishabh Ostwal, Advocates.

versus

THE PRINCIPAL COMMISSIONER OF INCOME TAX, DELHI -4, ... Respondent

Through: Mr. Raghvendra Singh and Ms. Easha Kadian, Advocates.

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

<u>O R D E R</u>

% **17.01.2020**

1. The appellant assessee has preferred these appeals to assail the common order dated 16.06.2017 passed by the Income Tax Appellate Tribunal, Delhi Bench: 'C', New Delhi in ITA Nos. 3777/Del/2010 and 1720/Del/2012 in respect of the Assessment Years 2000-01 and 2001-02 respectively.

2. The Tribunal by the common order decided certain issues raised before it by the assessee. However, in view of the contradictory claims regarding the filing of documentary evidences in support of identity and creditworthiness of the payers and genuineness of the transaction, in the interest of justice, the Tribunal restored the issue to the file of the Assessing Officer for deciding the merits of the issue of addition under Section 68 of the Act afresh with the direction to the assessee to produce all the documents

before the Assessing Officer. The order further permitted the Assessing Officer to carry out enquiries which are deemed fit in the facts and circumstances of the case, including inquiries from the banks of parties transacted. The assessee was to be afforded sufficient opportunity of hearing. In terms of the impugned order, the Assessing Officer has passed assessment orders dated 13.11.2018 (in respect of the Assessment Year 2000-01), and 16.12.2016 (in respect of the Assessment Year 2001-02). Since these appeals were preferred belatedly, the said orders also form part of our record.

3. Mr. Santhanam, learned counsel for the appellant states that the Assessing Officer has not considered the submissions advanced by the assessee before him and statutory appeals have already been preferred before the CIT (A), which are still pending. He states that the assessee would be satisfied if the Court were to issue directions to the CIT (A) to deal with all the grounds raised by the assessee in its statutory appeals in respect of the aforesaid two assessment orders.

4. The appeals are, accordingly, disposed of with a direction to the CIT (A) to deal with all grounds raised by the appellant while deciding the said appeals, except those issues which have been concluded by impugned decision of the ITAT.

5. Dismissed.

VIPIN SANGHI, J

SANJEEV NARULA, J

JANUARY 17, 2020

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