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

\+ ITA 725/2023

PR COMMISSIONER OF INCOME TAX 4 NEW DELHI .....Appellant

Through: Mr. Shlok Chandra, SSC with Ms. Madhavi Shukla and Ms. Naincy Jain, JSCs.

versus

M/S NCR VEHICLES PVT LTD .....Respondent

Through: Mr. Salil Kapoor, Mr. Sumit Lalchandani, Mr. Tarun Chanana and Ms. Ananya Kapoor, Advs.

CORAM:
HON'BLE MR. JUSTICE YASHWANT VARMA
HON'BLE MR. JUSTICE HARISH VAIDYANATHAN SHANKAR

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

% 07.03.2025

1. This appeal is directed against the order dated 30 June 2023 passed by the Income Tax Appellate Tribunal ["**Tribunal**"] and in terms of which the appeal of the Revenue has come to be dismissed.

2. The appeal itself pertains to Assessment Year ["**AY**"] 2011-12. We find from a reading of the order of the Tribunal that the appeal has come to be perfunctorily disposed of in the following terms: -

> "3. Brief facts of the case are that the assessee company is engaged in the business of retail trading of cars & operating as authorized service centre of Ford cars. The assessee filed return of income on 14.09.2011 declaring an income of Rs. 27,95,262/. The AO made addition of Rs. 13.61 Cr. and sales as per the profits and loss account of Rs. 83.62 Cr.
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> 4. The reconciliation of the same has been examined in detail by the ld. CIT (A) and deleted the addition. We have examined and found that the difference is on account of:

Claims/Schemes	1,02,84,421	Shown as income in Schedule-8 'Other Income' of Audited Financials
Labour Receipts	1,97,10,422	
Customer Insurance	34,45,909	
Logistics Receipts	43,17,075	
Service Tax	24,49,431	Service Tax charged & deposited [As per Service Tax Returns filed]
VAT	9,59,40,087	VAT charged by the assessee on sales [As per VAT Returns]
Difference	13,61,47,346	

5. Therefore, the decision of the ld. CIT (A) to delete the addition made by the AO is hereby affirmed."

3. As is ex-facie evident, the Tribunal has not even attempted to engage with the grounds of appeal which were addressed for its consideration or to examine the issues which were canvassed. Since the order is totally non-speaking, it cannot possibly be sustained.

4. We, accordingly, and on this short score alone allow the instant appeal and set aside the order dated 30 June 2023. The appeal shall, consequently, stand revived on the board of the Tribunal to be decided afresh and in accordance with law.

5. All rights and contentions of respective parties on merits are kept open.

YASHWANT VARMA, J.

HARISH VAIDYANATHAN SHANKAR, J.

MARCH 07, 2025/nd