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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, Sr. Standing
Counsel with Ms Priya Sarkar and Ms
Madhavi Shukla, Standing Counsels.

versus

M/S NCR VEHICLES PVT LTD

..... Respondent

Through: None.

CORAM:

HON'BLE MR. JUSTICE RAJIV SHAKDHER

HON'BLE MR. JUSTICE GIRISH KATHPALIA

ORDER

08.12.2023

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[Physical Hearing/Hybrid Hearing (as per request)]

1. This is an appeal concerning Assessment Year (AY) 2011-12.
2. *Via* the instant appeal, the appellant/revenue seeks to assail the order dated 30.06.2023 passed by the Income Tax Appellate Tribunal [in short, "Tribunal"].
3. The central issue which arises for consideration is: Whether the addition amounting to Rs.13,61,47,346/- made to the taxable income of the respondent/assessee, on account of the difference in the balance as found in the sales ledger as against that which was found in the profit and loss account, was sustainable?
4. The CIT(A) *via* order dated 06.09.2017 has ruled in favour of the respondent/assessee.
5. Broadly, according to the CIT(A), the difference arose on account of

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misreading of information given in the sales ledger as against that which is provided in the profit and loss account. This view has been sustained by the Tribunal.

6. We may also note that the assessment order notes that the books of accounts were not produced by the respondent/assessee, despite opportunities being given in that regard.

7. Therefore, what needs to be examined is whether the CIT(A), after dismissing the respondent/assessee's application under Rule 46A of the Income Tax Rules, 1962, had the relevant material to carry out a reconsideration of the figures.

8. Accordingly, issue notice to the respondent/assessee *via* all modes, including email.

9. List the matter on 11.03.2024.

10. Meanwhile, Mr Shlok Chandra, learned senior standing counsel, who appears on behalf of appellant/revenue, will place before the court the record that was available both to the AO and the CIT(A). The record will be duly indexed so that it can be easily examined by the court.

RAJIV SHAKDHER, J

GIRISH KATHPALIA, J

DECEMBER 8, 2023/RV

Click here to check corrigendum, if any