

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C' : NEW DELHI

BEFORE SHRI R.S. SYAL, ACCOUNTANT MEMBER AND
MS.SUCHITRA KAMBLE, JUDICIAL MEMBER

ITA No.2330/Del/2012
Assessment Year : 2007-08

M/s Global Minetec Limited,
153, Vasant Enclave,
New Delhi – 110 057.
PAN : AABCG3859M.
(Appellant)

Vs. Additional Commissioner of
Income Tax,
Range-12,
New Delhi.
(Respondent)

Appellant by : Ms. Megha Bhasin, CA.
Respondent by : Ms. Anima Barnwal, Senior DR.

ORDER

PER R.S. SYAL, AM :

This appeal by the assessee is directed against the order passed by learned CIT(A)-XI, New Delhi on 29th February, 2012 in relation to assessment year 2007-08.

2. It is a recalled matter inasmuch the earlier *ex parte* order was recalled by the Tribunal on 7th July, 2015.

3. First ground of the assessee's appeal is against granting of inadequate opportunity of hearing by the learned CIT(A).

4. We have heard the rival submissions and perused the material on record. It is observed that the Assessing Officer made an addition of ₹23,49,294/- by disallowing certain repairs and maintenance expenses. The assessee challenged this disallowance in the first appeal. The learned CIT(A) has recorded series of hearings fixed by him which were either not attended by the assessee or adjournments were sought. After taking into consideration this attitude of the assessee, learned CIT(A) proceeded to decide the appeal on merits by

dismissing the grounds raised by the assessee. The learned AR argued that the assessee could not represent before the learned CIT(A) on the scheduled dates of hearings for the reasons beyond its control. We are satisfied with the reasons so stated by the learned AR. As such, we set aside the impugned order and remit the matter to the learned CIT(A) for rendering decision on merits after allowing reasonable opportunity of hearing to the assessee. The assessee has undertaken to attend the fresh proceedings before the Id. first appellate authority.

5. In the result, the appeal is allowed for statistical purposes.
Decision pronounced in the open Court on 21st October, 2015.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

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

Dated : 21.10.2015
VK.

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1. Appellant : **M/s Global Minetec Limited,
153, Vasant Enclave, New Delhi – 110 057.**
2. Respondent : **Additional Commissioner of Income Tax,
Range-12, New Delhi.**
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar

Date of dictation	20.10.2015
Date on which the typed draft is placed before the dictating Member	20.10.2015
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	

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