

IN THE INCOME TAX APPELLATE TRIBUNAL  
 DELHI BENCH "F", NEW DELHI  
 BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER  
 AND  
 SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

	I.T.A. Nos. 1559 & 1560/DEL/2014	
	A.Yrs. 2003-04 & 2004-05	
SH. RAM AVTAR SINGHAL, 125, GAGAN VIHAR, DELHI (PAN: AQKPS2374M)	VS.	DCIT, CENTRA CIRCLE-19, NEW DELHI
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Assessee by : Sh. B.L. GUPTA, ITP  
 Department by : MRS. NANDITA KANCHAN, CIT(DR)

**Date of Hearing : 06-04-2016**

**Date of Order : 07-04-2016**

**ORDER**

**PER H.S. SIDHU : JM**

These appeals by the Assessee are directed against the separate Orders of the Ld. Commissioner of Income Tax (Appeals)-XII, New Delhi dated 27.11.2013 & 06.12.2013 pertaining to assessment years 2003-04 & 2004-05. Since the issues involved in both the appeals are similar and identical, hence, the appeals were heard together and are being disposed of by this common order for the sake of convenience, by dealing with ITA No. 1559/Del/2014 (AY 2003-04).

2. The grounds raised in both the Appeals are exactly similar and common, hence, for the sake of brevity, we are reproducing hereunder the grounds of Appeal No. 1559/Del/2014 (AY 2003-04) only:- .

“On the facts and in the circumstances of the case and in law the CIT was incorrect and unjustified in

- 1) Dismissing the appeal of the assessee.
- 2) Dismissing the appeal of the assessee without passing a speaking order.
- 3) Dismissing the appeal by not deciding all the grounds individually.
- 4) Dismissing the appeal holding that there are cash loans by the assessee whereas the assessee has not made any cash loans.
- 5) Replying on the assessment of Brij Mohan whereas the assessee has no connection or relation with the income of Brij Mohan.
- 6) Dismissing the appeal of the assessee without considering the submissions filed by the assessee.”

3. The facts narrated by the revenue authorities are not disputed by both the parties, hence, the same are not repeated here for the sake of brevity.

4. At the time of hearing, Sh. B.L. Gupta, ITP/ Ld. Authorised Representative of the Assessee appeared and made a statement that the Ld. CIT(A) in the impugned order had decided the issue in dispute for the assessment years 2002-03, 2003-04 & 2004-05 against the assessee. But the assessee filed an Appeal i.e. ITA No. 1558/Del/2014 for the assessment year 2002-03 before the ITAT against the order dated 6.12.2013 passed by the Ld. CIT(A)-XII, New Delhi which came up for hearing before the ITAT on 1.7.2015 and the same has been finally decided on 07.8.2015 by the Bench in ITA No. 1558/Del/2014 (AY

2002-03) wherein the SMC, Bench of the Tribunal has set aside the issue to the file of the Ld. CIT(A) with the directions to pass a speaking order in accordance with law, after giving the assessee a reasonable opportunity of being heard. He has filed a copy of the order dated 7.8.2015 passed by the SMC, Bench ITAT, Delhi Bench passed in ITA No. 1558/Del/2014 (AY 2002-03). He requested that the same order may be followed and the issue in dispute may be set aside to the Ld. CIT(A) by issuing the similar directions to the Ld. CIT(A) in both the present Appeals.

5. On the contrary, Ld. DR relied upon the order passed by the Ld. CIT(A).

6. After hearing both the parties and perusing the impugned order dated 6.12.2013 passed by the Ld. CIT(A)-XII, New Delhi alongwith the order dated 07.8.2015 passed by the Tribunal, SMC Bench, New Delhi in ITA No. 1558/Del/2014 (AY 2002-03) in assessee's own case. We are of the considered view that the issue in dispute has already been adjudicated, decided and set aside to the file of the Ld. CIT(A) with the directions to pass a speaking order, after giving a reasonable opportunity of being heard to the assessee. Respectfully, following the order of the ITAT dated 07.8.2015 passed by the Tribunal, SMC Bench, New Delhi passed in ITA No. 1558/Del/2014 (AY 2002-03) in assessee's own case, we set aside the impugned order and the issue in dispute is restored back to the file of the Ld. CIT(A) with the directions to pass a speaking order in accordance with law, after giving adequate opportunity of being heard to the assessee. As a result, the Appeal No. 1559/Del/2014 (AY 2003-04) is allowed for statistical purposes.

7. Following the consistent view, as aforesaid in ITA No. 1559/Del/2014 (AY 2003-04), we allow the ITA No. 1560/Del/2014 (AY 2004-05) in the similar manner.

8. In the result, both the Appeals filed by the Assessee stands allowed for statistical purposes.

Order pronounced in the Open Court on 07/04/2016.

Sd/-

[PRASHANT MAHARISHI]  
ACCOUNTANT MEMBER

Sd/-

[H.S. SIDHU]  
JUDICIAL MEMBER

*Date 07/04/2016*

"SRBHATNAGAR"

*Copy forwarded to: -*

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

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By Order,

Assistant Registrar,  
ITAT, Delhi Benches