

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G", NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

I.T.A. No.1894,1895,1896 & 1897/DEL/2015
Assessment Year: 2005-06, 2006-07, 2007-08 & 2011-12

Smt. Arti Khanna (Through L/H Sanjay Khanna) A-2 SMA Co-op. Industrial Estate G.T. Karnal Road, New Delhi	v.	ACIT Central Circle – 10 New Delhi
TAN/PAN:AAJPK6021G		
(Appellant)		(Respondent)

Appellant by:	Shri Sanat Kapoor, Advocate		
Respondent by:	Shri Kaushlendra Tiwari, D.R.		
Date of hearing:	26	10	2017
Date of pronouncement:	26	10	2017

ORDER

PER BENCH:

The aforesaid appeals have been filed by the assessee against separate orders dated 19/1/2015, passed by the ld. CIT(A)-41, New Delhi for the quantum of assessments passed under section 153A/143(3) of the Income Tax Act, 1961 for assessment years 2005-06, 2006-07, 2007-08 & 2011-12.

2. In all the appeals, besides taking various grounds on legal issues as well as on merits, the assessee is aggrieved by passing of ex-parte orders by the ld. CIT (A) and without deciding the appeals on merits.

3. Before us, the ld. counsel for the assessee, Shri Sanat Kapoor, submitted that assessments have been made in the case

of the assessee in the wake of search and seizure operation under section 132(1) and all the assessments have been completed under section 153A wherein all the additions made are beyond the scope of section 153A, as nothing has been found during the course of search. However, assessee could not represent its case before the Id. CIT (A) due to unavoidable circumstances, therefore, in the interest of justice the matter should be restored back to the file of the Id. CIT (A) for fresh adjudication on merits and in accordance to law.

4. The Id. D.R. also agreed that the matter can be restored back to the file of the Id. CIT (A).

5. After considering the aforesaid submissions and on a perusal of the relevant orders, we find that the Id. CIT(A) has passed ex-parte orders, without deciding the issues on merits though various opportunities appears to have been given by the Id. CIT(A). However, in the interest of justice, we are restoring the matter back to the file of the Id. CIT(A) to decide the issues on merits as well as in accordance to law after giving due opportunity of hearing to the assessee. The assessee shall also ensure that proper compliance is made before the Ld. CIT (A) on the dates of hearing. With this direction, all the appeals filed by the assessee are remanded back to the file of the Id. CIT (A) and are treated as allowed for statistical purposes.

6. In the result, appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 26th October, 2017.

Sd/-
[PRASHANT MAHARISHI]

Sd/-
[AMIT SHUKLA]

ACCOUNTANT MEMBER**JUDICIAL MEMBER**

DATED: 26th October, 2017
JJ:2610

Copy forwarded to:

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

Assistant Registrar

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