

IN THE INCOME TAX APPELLATE TRIBUNAL  
"B" BENCH : BANGALORE

BEFORE SHRI ARUN KUMAR GARODIA, ACCOUNTANT MEMBER AND  
SHRI LALIET KUMAR, JUDICIAL MEMBER

ITA No. 836/Bang/2016
Assessment Year :2012 – 13

M/s. Metahelix Life Sciences Ltd., (Successor in interest to M/s. Dhaanya Seeds Ltd.) Plot No. 3, KIDB, 4 <sup>th</sup> Phase, Bommasandra, Bangalore – 560 099. <b>PAN: AABCD7328L</b>	Vs.	DCIT Circle – 1 (1)(1), Bangalore.
APPELLANT		RESPONDENT

&

ITA No. 958/Bang/2016
Assessment Year :2012 – 13

ACIT Circle – 4 (1)(2), Bangalore.	Vs.	M/s. Metahelix Life Sciences Ltd., (Successor in interest to M/s. Dhaanya Seeds Ltd.) Plot No. 3, KIDB, 4 <sup>th</sup> Phase, Bommasandra, Bangalore – 560 099. <b>PAN: AABCD7328L</b>
APPELLANT		RESPONDENT

Assessee by	:	Shri Tata Krishna, Advocate
Revenue by	:	Miss Neera Malhotra, CIT (DR)

Date of hearing	:	29.11.2017
Date of Pronouncement	:	30.11.2017

**ORDER**

*PER BENCH:*

These are cross appeals filed by the assessee and revenue and these are directed against the order of CIT (A) – 4, Bangalore dated 24.02.2016 for A. Y. 2012 – 13.

2. At the very outset, it was submitted by the learned AR of the assessee that one of the grounds raised by the assessee is this that the assessment order passed in the name of nonexistent company is void and it is an incurable defect in the eyes of law. At this juncture, the bench wanted to know the finding of CIT (A) on this issue. He submitted that the learned CIT (A) has decided this issue as per Para 9.1 of his order. The bench observed that this order of CIT (A) in Para 9.1 of his order is very cryptic because from the same, it is not coming out as to what are the objections of the assessee and what is the finding of CIT (A) in respect of the objections and therefore, the matter has to go back to his file for a fresh decision by way of a speaking and reasoned order and hence, the issue on merit in both these appeals need no adjudication at the present stage because the issue on merit has to be decided after decision on legal aspect.
3. In view of the above discussion, we set aside the order of CIT (A) and restore the entire matter back to his file for a fresh decision . We direct him to first decide the legal aspect afresh by way of a speaking and reasoned order. If the assessee succeeds on this aspect, than nothing is left to be decided and if the assessee fails, than the issue on merit should be decided afresh. Needless to say, he should provide adequate opportunity of being heard to both sides.
4. In the result, the appeal of the assessee as well as of the revenue are allowed for statistical purposes.

Order pronounced in the open court on the date mentioned on the caption page.

Sd/-  
(LALIET KUMAR)  
Judicial Member  
Bangalore,  
Dated, the 30<sup>th</sup> November, 2017.  
/MS/

Sd/-  
(ARUN KUMAR GARODIA)  
Accountant Member

Copy to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard file

By order

Senior Private Secretary,  
Income Tax Appellate Tribunal,  
Bangalore.