

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC", NEW DELHI
BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER**

**ITA No.2901/Del/2018
Assessment Year : 2014-15**

V. P. Infants Goods Pvt. Ltd., C/o. RRA Taxindia, D-28, South Extension, Part-1, New Delhi.	Vs.	ITO, Ward- 2(5), Noida, Uttar Pradesh.
PAN : AACCV4090Q		
(Appellant)		(Respondent)

Assessee by : Ms. Shilpa Gupta, Adv.
Department by : Shri D. S. Rawat, Sr. DR
Date of hearing : 10-10-2018
Date of pronouncement : 10-10-2018

ORDER

PER R. K. PANDA, AM :

This appeal filed by the assessee is directed against the order dated 31.01.2018 of the CIT(A)- 1, Noida relating to assessment year 2014-15.

2. The assessee, in its various grounds of appeal, has challenged the order of the Id. CIT(A) in dismissing the appeal filed by the assessee for want of prosecution.

3. After hearing both the sides, I find the assessee in the instant case filed its return of income on 30.03.2015 declaring total income of Rs.5,31,420/-. The Assessing Officer completed the assessment u/s 143(3) on 28.12.2016 determining the total income at Rs.34,04,024/- wherein he made addition of Rs.28,72,604/- by estimating the profit at the rate of 8% of the gross receipt.

Since none appeared on behalf of the assessee, the Id. CIT(A) in his *ex-parte* order passed by him dismissed the appeal for want of prosecution. I find the Id. CIT(A) has not decided the issue on merit. Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore the issue to the file of the Id. CIT(A) with the direction to give one final opportunity to the assessee to substantiate its case. The assessee is also hereby directed to appear before the Id. CIT(A) without seeking any adjournment under any pretext failing which the Id. CIT(A) is at liberty to pass appropriate order as per law. I hold and direct accordingly.

4. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open Court at the time of hearing itself i.e. on this 10th October, 2018.

Sd/-
(R. K. PANDA)
ACCOUNTANT MEMBER

Dated: 10-10-2018.

Sujeet

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., New Delhi

By Order

//True Copy//

Assistant Registrar
ITAT, New Delhi