

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'G' NEW DELHI**

**BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER  
AND  
SHRI N.S. SAINI, ACCOUNTANT MEMBER**

**I.T.A .No.246/Del/2016  
(A.Ys.-2010-11)**

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| PINWOOD INFORMATION SYSTEMS (P)<br>LTD.,<br>C/O R.S. AHUJA & CO.,<br>CHARTERED ACCOUNTANTS,<br>C-353, DEFENCE COLONY,<br>NEW DELHI - 110 024<br>(PAN: AADCP7011N)<br><b>(APPELLANT)</b> | Vs | ACIT, CENTRAL CIRCLE-<br>11,<br>NEW DELHI<br><br><b>(RESPONDENT)</b> |
|---|----|--|

**I.T.A .Nos.-248/Del/2016  
(A.Ys.-2008-09)**

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| FIREPRO WIRELESS & TECHNOLOGIES PVT.<br>LTD.,<br>C/O R.S. AHUJA & CO.,<br>CHARTERED ACCOUNTANTS,<br>C-353, DEFENCE COLONY,<br>NEW DELHI - 110 024<br>(PAN: AACCC6876D)<br><b>(APPELLANT)</b> | Vs | ACIT, CENTRAL CIRCLE-<br>11,<br>NEW DELHI<br><br><b>(RESPONDENT)</b> |
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**ORDER**

**PER H.S. SIDHU, JM**

These two appeals filed by the separate Assesseees are directed against the respective impugned Orders of the Ld. CIT(A)-XXXI, New Delhi relevant to different assessment years 2010-11 & 2008-09. Since the issues involved in these appeals are common and identical, hence, the same were heard together and are being disposed of by this common order for the sake of convenience, by dealing with ITA No. 245/Del/2016 (AY 2010-11)

– Pinewood Information Systems (P) Ltd., vs. ACIT. The sole issue argued by the Ld. counsel for the assessee that non-speaking order in both the appeals was passed by the Ld. CIT(A) and he only upheld the action of the AO without giving independent view and proper justification.

2. 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.

3. Ld. A.R. for the assessee, has submitted that that non-speaking order in both the appeals was passed by the Ld. CIT(A) and he only upheld the action of the AO without giving independent view and proper justification, which is not sustainable in the eyes of law and against the principle of natural justice. In view of the above, he requested to set aside the issues in dispute to the file of the Ld. CIT(A) with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee.

4. Ld. DR relied upon the orders of the authorities below.

5. We have heard both the parties and perused the records. We have also gone through the impugned orders passed by the Ld. CIT(A), we find that non-speaking order was passed by the Ld. CIT(A) and also found that Ld. CIT(A) has only upheld the action of the AO without giving independent view and proper justification, which is not sustainable in the eyes of law and against the principle of natural justice and it is an erroneous approach. Therefore, in the interest of justice, we remit back the issues in dispute to the files of the Ld. Commissioner of Income Tax (Appeals) with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee. Assessee is also directed to produce all the evidences / documents, if any, before him to substantiate its case and did

not take any unnecessary adjournment. In the result, the ITA No. 245/Del/2016 (AY 2010-11) is allowed for statistical purposes.

6. Since in other appeal, similar facts are permeating, therefore, our finding given above in ITA No. 245/Del/2016 (AY 2010-11) in the case of Pinewood Information Systems (P) Ltd. vs. ACIT will apply mutatis mutandis in other appeal i.e. ITA No. 248/Del/2016 (AY 2008-09) in the case of Firepro Wireless & Technologies Pvt. Ltd. also, because the facts and circumstances of the case are exactly the same.

7. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced on 19.12.2018.

Sd/-

**(N.S. SAINI)**  
**ACCOUNTANT MEMBER**

Sd/-

**(H.S. SIDHU)**  
**JUDICIAL MEMBER**

Dated: 19/12/2018

SRBHATNAGAR

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT, NEW DELHI