

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : SMC : NEW DELHI

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.4660/Del/2018  
Assessment Year: 2012-13

Haskoning DHV Consulting Pvt. Ltd., Vs. DCIT,  
Lower Ground Floor, Circle 11(1),  
Chamber No.1, Plot No.37, New Delhi.  
Street No.2, East Guru Nagad Nagar,  
New Delhi.

PAN: AAACM8966G

(Appellant)

(Respondent)

Assessee by : Shri Neeraj Kumar, CA  
Revenue by : Shri S.L. Anuragi, Sr. DR

Date of Hearing : 20.02.2019  
Date of Pronouncement : 20.02.2019

ORDER

This appeal filed by the assessee is directed against the *ex parte* order dated 19<sup>th</sup> April, 2017 of the CIT(A)-18, New Delhi, relating to Assessment Year 2012-13.

2. The assessee in its various grounds of appeal has challenged the order passed by the CIT(A) in confirming the various additions made by the Assessing Officer.

3. After hearing both the sides, I find the assessee is a company engaged in the business of providing consultancy, advisory, designing & engineering and operational management services to various infrastructure and other civil projects. It filed its return of income on 29.11.2011 declaring nil income after setting off brought forward

losses of Rs.1,96,74,520/-. The Assessing Officer completed the assessment u/s 143(3) of the IT Act determining the total income at Rs.47,37,930/-. Since none appeared on behalf of the assessee, the Id.CIT(A), in the ex parte order passed by him, upheld the order passed by the Assessing Officer.

4. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal.

5. I have considered the rival arguments made by both the sides and perused the relevant material placed on the record. 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 CIT(A) with a direction to give one final opportunity to the assessee to substantiate its case. The assessee is also hereby directed to appear before the CIT(A) and substantiate its case without seeking any adjournment under any pretext failing which the Id.CIT(A) shall pass appropriate order as per law. I hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

The decision was pronounced in the open court on 20.02.2019.

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

Dated: 20<sup>th</sup> February, 2019

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

Asstt. Registrar, ITAT, New Delhi