

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES: 'Friday', NEW DELHI**

**BEFORE SHRI R.K.PANDA, ACCOUNTANT MEMBER  
AND  
SMT. BEENA A PILLAI, JUDICIAL MEMBER**

**ITA No. 737/Del/2019  
A.Y. 2012-13**

Smt. Anjali Singla C-47/2, Part A, Ground Floor Back Side Gali, Lawrence Road Keshav Puram New Delhi 110 035 PAN: BKJPS4496L	<b>vs.</b>	ITO, Ward 47(4) New Delhi 110 002
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**S.A.No. 236/Del/2019  
(Arising out of ITA No. 737/Del/2019)  
A.Y. 2012-13**

Smt. Anjali Singla C-47/2, Part A, Ground Floor Back Side Gali, Lawrence Road Keshav Puram New Delhi 110 035 PAN: BKJPS4496L	<b>vs.</b>	ITO, Ward 47(4) New Delhi 110 002
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Applicant by</b>	Sh. SK Gupta, C.A.
<b>Respondent by</b>	Ms. Aastha Lakshmi, Sr.D.R.
<b>Date of Hearing</b>	08/03/2019
<b>Date of Pronouncement</b>	13/03/2019

**ORDER**

**PER BEENA A PILLAI, JUDICIAL MEMBER**

Present Stay Application has been filed by assessee seeking stay of outstanding demand amounting to Rs.1,60,52,740/-. Ld.AR submitted that the assessment order as well as order of Ld.CIT (A) has been passed without giving an opportunity to assessee of being

heard. He submitted that orders passed by authorities below are ex parte orders.

2. Upon a query being raised by the Bench regarding reason for non-appearance of assessee, or her representatives before authorities below, Ld.AR submitted that representatives of assessee were busy with sale of movable and immovable assets owned by Ashirvad Jewellery House charged to bank through E-auction under the Securitization and Reconstruction of Financial Assets and Enforcement of Security Interest Act at the time when assessment proceedings were going on. Ld.A.R. relied on public notice for sale of assets by Bank of Maharashtra to whom dues are outstanding of Rs.9,90,48,371/- along with penal interest @2% per annum, was pending payable by M/s Ashirvad Jewellery House. It has been submitted by Ld.AR that opportunity may be granted to assessee to present its case along with necessary evidence and documents in respect of its claim. Ld.Sr.DR vehemently submitted that, no deposits have been made by assessee against outstanding demand till date, and therefore, blanket stay may not be granted to assessee.

3. We have perused records placed before us in light of arguments advanced by both sides.

4. It is observed that authorities below passed ex-parte order and assessee has not obtained opportunity of being heard before the authorities below. We are therefore inclined to set aside the issue back to file of Ld.AO for *de-novo* assessment by granting proper opportunity to assessee. Assessee is directed to file all

requisite details as called for in respect of claims made and cooperate in completing of assessment.

5. We accordingly allow grounds raised by assessee in the appeal for statistical purposes.

6. **In the result appeal filed by assessee stands allowed for statistical purposes.**

7. As we have already set aside the issue back to Ld. AO for de-novo assessment, the Stay Application filed by assessee becomes 'infructuous'.

8. **Accordingly the same stands dismissed as infructuous.**

Pronounced in Open Court on 13/3/2019.

Sd/-

(R.K.PANDA)  
Accountant Member

Sd/-

(BEENA A PILLAI)  
Judicial Member

Dated: 13<sup>th</sup> March, 2019.

\*gmv

Copy of the Order forwarded to:

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

By Order

Asst. Registrar  
ITAT, Delhi Benches, New Delhi