

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'SMC' BENCH,  
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA No.7590/DEL/2018  
[Assessment Year: 2005-06]

M/s Adhunik Technology Pvt Ltd  
[Formerly known as M/s I.P. India P. Ltd  
A-3/3A, Green Apartment  
Paschim Vihar, Delhi

Vs. The D.C.I.T.  
Central Circle-9  
New Delhi

PAN: AABCI 0760 K

[Appellant]

[Respondent]

Date of Hearing : 24.04.2019  
Date of Pronouncement : 26.04.2019

Assessee by : Shri V. Rajakumar, Adv.

Revenue by : Shri S.L. Anuragi, Sr. DR

**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER:**

This appeal by the assessee is preferred against the order of the Commissioner of Income Tax [Appeals] - XXV, New Delhi dated 31.10.2018 pertaining to A.Y 2005-06.

2. The sum and substance of the grievance of the assessee is that the CIT(A) erred in dismissing the appeal in limine and thereby confirming the additions made by the Assessing Officer.

3. Representatives of both the sides were heard at length and case records carefully perused.

4. Briefly stated, the facts of the case are that the assessment order dated 28.03.2013 is framed u/s 143(3) of the Income-tax Act, 1961 [hereinafter referred to as 'the Act']. Returned income of Rs. 99,750/- was assessed at Rs. 40,25,625/-.

5. The first appellate authority, on page 2 of his order, has mentioned the issue of notice and date of hearing. From pages 3 to 9, he has simply extracted the entire assessment order and in the last para, he has mentioned that since the assessee chose not to press the appeal despite several opportunities, the appeal was decided as per facts on record and, accordingly, dismissed the appeal.

6. Before me, the ld. AR stated that on 18.09.2018, the proceedings before the first appellate authority were attended and the appeal was adjourned to 23.10.2018. It is the say of the ld. AR that on 23.10.2018 a paper book containing 198 pages was filed and it was informed that the first appellate authority was not available and will be informed about the next date of hearing. The ld. AR stated that after that no intimation was given by the CIT(A) and the appeal was dismissed.

7. I find that the CIT(A) did issue notice on several dates and the appeal was getting adjourned. However, on 18.09.2018, the appeal proceedings were attended and the case was adjourned and as per the statement of the ld. AR, paper book of 198 pages was filed on 23.10.2018, though there is no reference to such paper book in the appellate order.

8. Be that as it may, I find it fit to restore this appeal to the file of the CIT(A). The CIT(A) is directed to decide the

appeal afresh after giving reasonable and sufficient opportunity of being heard to the assessee.

9. In the result, the appeal filed by the assessee in ITA No. 7590/DEL/2018 is allowed for statistical purposes.

The order is pronounced in the open court on 26.04.2019.

Sd/-

[N.K. BILLAIYA]  
ACCOUNTANT MEMBER

Dated: 26<sup>th</sup> April, 2019.

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	