

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'C', NEW DELHI**

**BEFORE SH. R. K. PANDA, ACCOUNTANT MEMBER  
AND  
SH. SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

ITA No.5228/Del/2016  
Assessment Year: 2012-13

M/s Haridwar Iron and Ispat, Rolling Limited, C/o Dinesh Mohan Advocate, ADM House, 2-Anand Vihar Lane, Circle Road, Muzaffarnagar PAN No. AACCH2174B	Vs	Deputy Commissioner of Income Tax Circle -11(1) New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	None
Respondent by	Smt. Anchal Khandelwal, Sr. DR

Date of hearing:	12/06/2019
Date of Pronouncement:	13/06/2019

**ORDER**

**PER R.K. PANDA, AM:**

This appeal filed by the assessee is directed against the order dated 12.07.2016 of the CIT (A)-4, New Delhi relating to A. Y. 2012-13.

2. None appeared on behalf of the assessee despite service of notice. Further it was seen that the Ld. CIT(A) has passed

exparte order due to non appearance. Therefore, this appeal is being decided on the basis of material available on record and after hearing the Ld. DR.

3. After hearing the Ld. DR and on perusal of the record, we find the Assessing officer completed the assessment u/s. 143 (3) determining the loss at Rs.11,90,33,790/- as against the loss declared by the assessee at Rs.14,00,33,790/-. We find since there was no compliance before the CIT(A) he passed an exparte order dismissing the appeal filed by the assessee holding that assessee is not interested in pursuing the matter. However, the Ld. CIT(A) has not decided the appeal on merit.

4. It is the settled proposition of law that the Ld. CIT(A) cannot dismiss the appeal for want of prosecution and he has to decide the issue on merit even if the assessee does not appear before him. Considering the totality of the facts of the case we deem it proper to restore the issue to the file of the CIT(A) with a direction to pass a speaking order on merit. The assessee is also hereby directed to appear before the CIT(A) and substantiate its claim if so advised. The Ld. CIT(A) shall decide the issue as per fact and law after giving due opportunity of being heard to the assessee. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purpose.

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

Order pronounced in the open court on 13.06.2019.

**Sd/-**  
**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

*\*Neha\**  
Date:- 13 .06.2019

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

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating 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	14.06.2019
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	