

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "B" NEW DELHI**

**BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER  
AND  
SH. KULDIP SINGH, JUDICIAL MEMBER**

**ITA No.195/Del/2017  
Assessment Year : 2012-13**

<b>Chandeep Leasing &amp; Finance Co. (P) Ltd. 8/33, 3<sup>rd</sup> Floor, Sat Bhrawan School Marg, W.E. A. Karol Bagh, New Delhi-110005 PAN No.AAACC2843A (Appellant)</b>	<b>Vs.</b>	<b>Income Tax Officer Ward- 6 (1) New Delhi (Respondent)</b>
--	------------	--

Assessee by : Sh. Piyush Kumar Kamal, Advocate

Department by : Ms. Ashima Neb, Sr. DR

Date of hearing : 15-07-2019

Date of pronouncement : 16-07-2019

**ORDER**

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

This appeal filed by the assessee is directed against the order dated 16.09.2016 of the CIT(A)-2, New Delhi relating to A.Y.2012-13.

2. The assessee in its various grounds of appeal has challenged the order of the CIT(A) in sustaining the various addition made by the Assessing Officer in the exparte order passed by him.

3. Facts of the case, in brief, are that the assessee is a company and filed its return of income on 29.03.2013 declaring total income of Rs.4,530/-. The Assessing Officer completed the assessment u/s.143(3) on 30.03.2015 determining the total income of the assessee at Rs.2,58,04,530/-wherein he made addition of Rs.2.58 crores u/s. 68 of the IT Act 1961. Since none appeared on behalf of the assessee

the Ld. CIT(A) in the exparte order passed by him sustained the addition made by the Assessing Officer. While doing so, he, however, has decided the issue also on merit.

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

5. The Ld. Counsel for the assessee submitted that although a number of opportunities were granted by CIT(A), the assessee was seeking adjournment on all occasions except on the last occasion that was on 05.11.2016 on which date nobody appeared before the CIT(A). He submitted that the then counsel for the assessee was out of station for which he could not appear before the CIT(A) nor could file any adjournment application. The ld. Counsel for the assessee submitted that in the interest of justice the matter should be restored to the file of the CIT(A) with a direction to give an opportunity of being heard to the assessee.

6. The ld. DR on the other hand strongly opposed the arguments advanced by the assessee. Referring to the order of the CIT(A) she submitted that a number opportunities were granted by CIT(A). Further the Ld. CIT(A) has decided the appeal on merit, therefore, the same should be upheld.

7. We have considered the rival arguments made by both the sides and perused the orders of the authorities below. We find due to non appearance of the assessee before the CIT(A) he passed the exparte order and decided the issue on merit and sustained the addition. It is the submission of the Ld. Counsel for the assessee that the assessee should be given one more opportunity to substantiate its case. Considering the totality of the facts of the case and in the interest of

justice, we deem it proper to restore the issue to the file of the CIT(A) with a direction to grant one final opportunity to the assessee to substantiate its case and decide the issue as per fact and law. The assessee is also hereby directed to deposit a sum of Rs.10,000/- as cost for its attitude in not appearing before the CIT(A) and seeking adjournment under some pretext or other and not appearing on the last date of hearing which was given as last opportunity. The assessee is hereby directed to appear before the CIT(A) and substantiate its case failing which the Ld. CIT(A) is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purpose.

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

Order pronounced in the open court on 16.07.2019.

Sd/-  
(KULDIP SINGH)  
JUDICIAL MEMBER  
Dated:16-07-2019.

*\*Neha\**

*Copy of order to: -*

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)  
The DR, I.T.A.T., New Delhi

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

Assistant Registrar  
ITAT, New Delhi

Date of dictation	15.07.2019
Date on which the typed draft is placed before the dictating Member	16.07.2019
Date on which the typed draft is placed before the Other member	16.07.2019
Date on which the approved draft comes to the Sr.PS/PS	16.07.2019
Date on which the fair order is placed before the Dictating Member for Pronouncement	16.07.2019
Date on which the fair order comes back to the Sr. PS/ PS	16.07.2019
Date on which the final order is uploaded on the website of ITAT	22.07.2019
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	