

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

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

ITA No.2554/Del/2016
Assessment Year: 2010-11

VRL Retailer Business Solutions Pvt. Ltd., Vs DCIT,
C/o AAJV and Associates, Circle 17(1),
SCO-7, FF, 5R/1, Near HDFC Bank, New Delhi.
BK Chowk,
Faridabad.

PAN: AACCV8364P

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Smt. Naina Soin Kapil, Sr. DR
Date of Hearing	:	04.09.2019
Date of Pronouncement	:	04.09.2019

ORDER

PER R.K. PANDA, AM:

This appeal filed by the assessee is directed against the order dated 24th October, 2014 of the CIT(A)-19, New Delhi, relating to assessment year 2010-11.

2. The assessee in its various grounds of appeal has challenged the *ex parte* order of the CIT(A) confirming the order of the Assessing Officer determining the total income of the assessee at Rs.48,58,091/- as against the returned loss of Rs.2,56,61,303/-

3. None appeared on behalf of the assessee despite service of notice. Since there was also non-appearance before the CIT(A), therefore, this appeal was taken up for hearing on the basis of the material available on record and after hearing the Id. DR.

4. Facts of the case, in brief, are that the assessee is engaged in providing advisory and consultancy services to financial intermediaries, brokers and insurers, fund managers, risk managers in the areas including without limitation customer relationship management, international and domestic markets, record maintenance, product selection and design, marketing and promotions, customer promotional schemes and channel management. It filed its return of income on 13th October, 2010 declaring a loss of Rs.2,56,61,303/-. During the course of assessment proceedings, the Assessing Officer completed the assessment at a total income of Rs.48,58,091/- making various additions. Since none appeared before the CIT(A), the CIT(A), in the *ex parte* order passed by him, sustained the various additions made by the Assessing Officer.

5. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal. It is pertinent to mention here that the Id.CIT(A) has decided the issue on merit.

6. We have considered the arguments advanced by the Id. DR and perused the orders of the Assessing Officer and CIT(A). It is an admitted fact that despite number of opportunities granted by the CIT(A), there was non-appearance before him for which he was constrained to pass an *ex parte* order sustaining the various additions

made by the Assessing Officer. Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore this matter 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 appear before the CIT(A) without seeking any adjournment under any pretext and substantiate its case, failing which the Id.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 purposes.

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

The decision was pronounced in the open court on 04.09.2019.

Sd/-

(KULDIP SINGH)
JUDICIAL MEMBER

Dated: 04th September, 2019

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Copy forwarded to :

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

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMBER

Asstt. Registrar, ITAT, New Delhi