

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

Before Sh. Amit Shukla, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 4757/Del/2019 : Asstt. Year : 2015-16

Steadfast Officer Automation Pvt. Ltd., 437, 4 th Floor, DLF Prime Tower, Phase-I, Okhla, New Delhi-110020	Vs	Income Tax Officer, Ward-24(2), New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AAMCS9289E		

**Assessee by : Sh. Sameer Kapoor, CA
Revenue by : Sh. N. K. Bansal, Sr. DR**

Date of Hearing: 22.08.2019

Date of Pronouncement: 05.09.2019

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of the Id. CIT(A)-8, New Delhi dated 14.03.2019.

2. The return filed by the assessee on 30.03.2016 declaring a loss of Rs.32,109/- was taken up for assessment u/s 143(3) of the Income Tax Act and completed the assessment *ex-parte* making addition on account of trade payable shown in the balance sheet and office expenses, sales promotion, financial cost claimed in the P&L account. The Id. CIT (A) after giving four opportunities has passed an *ex-parte* order confirming the additions made by the Assessing Officer. Before us, the Id. AR pleaded based on the affidavit filed by the assessee that the assessee could not attend before the Assessing Officer owing to

misplacement of relevant documents due to shifting of registered office. He further brought to our notice that only one notice was received by the assessee and an adjournment was sought before the Id. CIT (A). However, the Id. CIT (A) has passed an order declining the adjournment sought by the assessee. It was argued that given an opportunity, all the compliances would be made before the Id. CIT (A) without fail. On the other hand, the Id. DR vehemently opposed to the plea of the assessee and argued relying on the judgment of Hon'ble High Court of Gujarat in the case of Ashokji Chanduji Thakor R/Tax Appeal No. 1160 of 2018 that assessee who has failed to comply to the notices issued by the revenue authorities should not be allowed any further opportunities.

3. Heard the arguments of both the parties and perused the material available on record.

4. We find that as per the Form No. INC-22 of MCA, it is a fact that the assessee has shifted his registered office address which led to misplacement of relevant documents. The assessee has also categorically submitted in the affidavit that no intimation has been received by the E-mail from the office of the Id. CIT (A). Hence, keeping in view, the entirety of the facts and circumstances of the case, we hold that interest of the justice would be well served if the cases remanded back to the file off the Id. CIT (A) for adjudication on merits afresh taking into consideration the submission of the assessee. We believe, the assessee would not misuse the trust reposed upon and comply with the notices issued by the Id. CIT (A) promptly without taking any unnecessary adjournments.

5. In the result, the appeal of the assessee is allowed for statistical purpose.

(Order Pronounced in the Open Court on 05/09/2019).

Sd/-

(Amit Shukla)
Judicial Member

Dated: 05/09/2019

Subodh

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR