

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

**Before Ms. Sushma Chowla, Judicial Member**

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

**ITA No. 693/Del./2017 : Asstt. Year : 2012-13**

EMS & Exports, WZ-15B, Second Floor, Room No. 301, Uggarsain Market, Ashok Nagar, New Delhi-110018	Vs	Income Tax Officer, Ward-45(5), New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AACFE6834G</b>		

**Assessee by : None**

**Revenue by : Ms. Ashima Neb, Sr. DR**

<b>Date of Hearing: 09.10.2019</b>
------------------------------------

<b>Date of Pronouncement: 30.10.2019</b>
--

**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)-15, Delhi dated 21.07.2016.

2. Following grounds have been raised by the assessee:

*"1. On the facts and circumstances of the case, the order passed by the learned CIT (Appeal) is bad both in the eye of law and on facts.*

*2. On the facts and circumstances of the case, the Appeal dismissed by the CIT(A) is untenable in the eyes of law as no satisfaction was recorded by the CIT (A) in dismissing the appeal for non attendance and in sustaining the Deduction disallowed by the assessing officer.*

*3. On the facts and circumstances of the case, the learned CIT (A) has erred by rejecting Appeal filled by Assessee without affording an opportunity of being*

*heard and by denying to the assessee the "Principal of Natural Justice"*

*4. On the facts and circumstances of the case, the learned CIT (A) has erred by failing to dismissed the appeal, when the counsel of the assessee couldn't attend the Appellant Proceedings for the reason beyond the control of assessee.*

*5. That the Ld.CIT (Appeals) had failed to consider the submissions made by the Assessee and has passed the impugned order without appreciating the evidence already placed on record by the Appellant Company. The Ld. CIT (Appeals) failed to appreciate the merits of the case and passed the impugned order with a pre-meditated mindset.*

*6. That without prejudice to the above, the Ld. CIT(Appeals)/Assessing Officer has erred in sustaining the "Additions" without bringing any materials or evidence on record to prove the explanation, records, materials brought by assessee are wrong.*

*7. On the facts and circumstances of the case, the order passed by the leaned assessing officer making the addition of Rs.3,43,00,017/- on a/c of disallowance of Deduction claimed u/s 80-IC of the Income tax Act is bad both in the eyes of law and on facts.*

*8. On the facts and circumstances of the case, the leaned assessing officer has erred in making additions, after ignoring the details & documents submitted by the assessee during the assessment proceedings.*

*9. That the assessee preys that the addition of Rs.3,43,00,017/- made to the Income of the Assessee may kindly be deleted.*

*10. The above grounds of appeal are all independent and without prejudice to one another."*

3. From the records before us, we find that the Id. CIT (A) has summarily dismissed the appeal of the assessee solely relying on the assessment order without adjudicating the issue on merits. Hence, in fitness of affairs, we deem it fit to restore the matter back to the file of the Id. CIT (A) to adjudicate the issue on merits of the case.

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

Order Pronounced in the Open Court on 30/10/2019.

Sd/-

**(Sushma Chowla)**  
**Judicial Member**

Sd/-

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

**Dated: 30/10/2019**

\*Subodh\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**

