

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'FRIDAY-G' NEW DELHI**

**BEFORE SHRI H. S. SIDHU, JUDICIAL MEMBER
AND
SHRI R.K. PANDA, ACCOUNTANT MEMBER**

I.T.A. No. 7305/Del/2017
Assessment Year: 2014-15

SAVITA RAJ,
C-14, SECTOR-56,
NOIDA,
UTTAR PRADESH-201301
(PAN: ALXPC1772D)
(ASSESSEE)

vs. ACIT, CIRCLE-3,
NOIDA
ROOM NO. 410, 4TH FLOOR
A-2D, SECTOR-24, NOIDA
(RESPONDENT)

Assessee by: Sh. Abhimanyu Jhamba, Advocate
Revenue by : Sh. Pradeep Singh Gautam, Sr. DR.

ORDER

PER H.S. SIDHU, JM

This appeal is filed by the assessee against the Order dated 29.9.2017 passed by the Ld. CIT(A)-I, New Delhi relating to Assessment Year 2014-15 on the following grounds.

1. That on facts and circumstances of the case and in law, the order passed by the Ld. CIT(A) in summarily dismissing the appeal filed by the appellant without adjudicating it on merits is unjustified, illegal and against the legal tenets.
2. That on the facts and circumstances of the case and in law, the action of the Ld. CIT(A) is summarily dismissing the appeal of the appellant defies the principle of natural justice.

3. Without prejudice to ground no. 1 and 2, in the facts and circumstances of the case and in law, the Ld. CIT(A) erred in not appreciating that the professional fee of Rs. 28,54,803/- paid by the appellant was a legitimate business expenditure.
4. Without prejudice to ground 1 and 2, in the facts and circumstances of the case and in law, the Ld. CIT(A) erred in not appreciating that the service tax aggregating to Rs. 88,54,429/- collected by the appellant was not the undisclosed income of the assessee.

* The abovementioned grounds are independent and without prejudice to each other.

* That the appellant prays for leave of the Hon'ble Tribunal to add, alter, amend and / or vary the ground(s) of appeal at or before the time of hearing.

2. At the time of hearing, Ld. Counsel for the assessee stated that Ld. CIT(A) has passed the exparte and non-speaking order without giving sufficient opportunity to represent and substantiate the case of the assessee. Hence, he requested that the issues in dispute may be set aside to the file of the Ld. CIT(A) for fresh adjudication, after giving adequate opportunity of being heard to the assessee.

3. Ld. DR relied upon the orders of the authorities below.

4. We have heard both the parties and perused the records especially the impugned order dated 29.9.2017 passed by the Ld. CIT(A). We are of the view that Ld. CIT(A) has passed the exparte and non-speaking order, which is contrary to law and facts on the file and against the principle of natural justice. Therefore, in the interest of justice, we are setting aside the issues in dispute to the file of the Ld. CIT(A) to decide the same afresh, after giving adequate opportunity of being heard to the assessee. Assessee is directed through his counsel to fully cooperate with the Ld. CIT(A) in the proceedings and did not take any unnecessary adjournment with the liberty to file any evidence before the Ld. CIT(A) to substantiate its case.

5. In the result, the appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced on 04/12/2019.

Sd/-

**[R.K. PANDA]
ACCOUNTANT MEMBER**

Sd/-

**[H.S. SIDHU]
JUDICIAL MEMBER**

Date 04/12/2019

"SRB"

Copy forwarded to: -

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

TRUE COPY

By Order,

Assistant Registrar, ITAT, Delhi Benches