

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "FRIDAY/E": NEW DELHI**

**SHRI G.S. PANNU, HON'BLE VICE PRESIDENT  
AND  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

ITA Nos. 3484, 1765/Del/2019  
Asstt. Years: 2014-15, 2013-14

M/s. Mall Hotel Ltd., D-893, New Friends Colony, New Delhi- 110 065. PAN AADCM3128R	Vs.	DCIT Circle-16(1) New Delhi.
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by:	Shri Anand Kumar Pandey, Advocate
Department by :	Ms. Nidhi Sharma, Sr. DR
Date of Hearing	22/11/2019
Date of pronouncement	26/11/2019

**ORDER**

**PER SHRI SUDHANSHU SRIVASTAVA, JM:**

ITA No. 1765/Del/2019 is the assessee's appeal for assessment year 2013-14 and challenges the order passed by the Ld. CIT (Appeals) – 6, Delhi vide order dated 12.12.2018. ITA No. 3484/Del/2019 pertains to assessment year 2014-15 and challenges the order dated 8.2.2019 passed by the Ld. CIT (Appeals)-15, Delhi. Since both the appeals involved identical

issues, they were heard together and are being disposed of by this common order for the sake of convenience.

2. It is the plea of the Ld. AR that the additions in both the impugned years have been made on *ad hoc* basis as the assessee could not produce the relevant details/be properly represented before the lower authorities. Ld. AR has also placed on record copy of the orders of the Tribunal in assessee's own case for assessment years 2009-10, 2010-11, 2012-13 and has submitted that in these years also the issues were identical and since the relevant details were not furnished before the lower authorities, the Tribunal has deemed it fit to restore the files to the Assessing Officer (AO) for framing the assessments afresh. Ld. AR has pleaded that on identical facts and circumstances the present appeals should also be restored to the office of the AO.

3. Ld. Sr. DR appearing on behalf of the revenue also agreed that interest of justice would be met if these appeals are remanded back to the AO for fresh assessment.

4. Having heard the rival submissions and after having perused the records as well as the orders of the Tribunal in assessee's own case in ITAT No. 1722/Del/2017 for assessment year 2009-10,

ITA No. 4887/Del/2014 for assessment year 2010-11 and ITA No. 1721/Del/ 2017 for assessment year 2012-13, we note that on identical issues and challenge, the assessee's appeals were allowed for statistical purposes and were restored to the AO for *de novo* assessment. Therefore, noting the concurrence of both the parties and following the decisions of the coordinate benches in assessee's own case for earlier assessment years as aforesaid we remand these two appeals to the file of the AO to be decided afresh. AO will make a *de novo* assessment after giving due opportunity to the assessee. The assessee is also directed to fully cooperate in the second round of the assessment proceedings and produce all the relevant details and documents whenever called upon to do so, failing which the AO shall be at liberty to proceed *ex parte qua* the assessee and frame the assessments in accordance with law.

5. In the final result both the appeals of the assessee stand allowed for statistical purpose.

**Order pronounced in the Open Court on 26<sup>th</sup> November,  
2019.**

**sd/-  
(G.S. PANNU)  
VICE PRESIDENT**

Dated: 26/11/2019

***Veena***

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

**sd/-  
(SUDHANSHU SRIVASTAVA)  
JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT, New Delhi