

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "D" NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI O.P. KANT ACCOUNTANT MEMBER**

I.T.A. No.5849, 5850 & 5863/DEL/2016
Assessment Year 2012-13

Jubilant Biosys Ltd., Plot No.-1A, Sector-16, NOIDA	v.	ITO, Ward-1(5), NOIDA
TAN/PAN: AAACJ 9445P		
(Appellant)		(Respondent)

Appellant by:	Shri K.M. Gupta, Adv.		
Respondent by:	Shri J.K. Mishra, CIT-DR		
Date of hearing:	14	01	2020
Date of pronouncement:	23	01	2020

ORDER

PER AMIT SHUKLA, J.M.:

The aforesaid appeals have been filed by the above named assessee against the separate impugned order of even date 31.08.2016, passed by Commissioner of Income Tax (Appeals)-I, New Delhi for the quantum of assessment passed u/s.143(3) for the Assessment Year 2012-13.

2. At the outset, ld. counsel for the assessee submitted that in all these appeals, the Ld. CIT (A) has passed ex-parte order without deciding the appeal on merits despite that assessee had filed adjournment letter before the Ld. CIT (A) on both dates, i.e., on 2nd May, 2016 and on 16th May, 2016, copy of which has been placed in the paper book at pages 41 and 42. He further submitted that the issues involved by and large

covered by the decision of earlier orders. However, the Ld. CIT(A) has not decided the issue on merits, therefore, he prayed that the matter should be restored back to the file of the Ld. CIT(A) to be decided a fresh.

3. Ld. DR too admitted that matter can be restored back to the file of the Ld. CIT (A) to be decided on merits.

4. After considering the impugned order, we find that Ld. CIT (A) has dismissed the appeal of the assessee for non-prosecution despite the fact that on the dates fixed by the Ld. CIT (A) the assessee has sought for adjournment. Accordingly, issues raised before us in the grounds of appeal is remanded back to the file of the Ld. CIT(A) who shall decide the issue on merits after giving due and effective opportunity to the assessee.

5. In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 23rd January, 2020.

Sd/-

[O.P. KANT]

ACCOUNTANT MEMBER

DATED: 23rd January, 2020

PKK:

Sd/-

[AMIT SHUKLA]

JUDICIAL MEMBER