

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

Before Sh. Amit Shukla, Judicial Member

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

ITA No. 1164/Del/2017 : Asstt. Year : 2012-13

Bhartiya Online Service Pvt. Ltd., Suit No. 602, 6 th Floor, Peach Tree Complex, C Block, Sushant Lok Phase-I, Gurgaon-122002, Haryana	Vs	Income Tax Officer, Ward-4(4), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AACCB9721C		

**Assessee by : Sh. Ansul Saehhar, CA
Revenue by : Sh. Rajesh Kumar, Sr. DR**

Date of Hearing: 18.02.2020

Date of Pronouncement: 20.02.2020

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)-2, New Delhi dated 30.11.2016.

2. Brief facts of the case are that the assessee e-filed the return of income on 05.09.2013 declaring total income of Rs. 5,87,910/-. The case was selected for scrutiny through CASS and notice u/s 143(2) of the Income Tax Act, 1961 dated 06.08.2013 was issued and served on the assessee. Further, notice u/s 142(1) dated 09.01.2014 was also issued asking for specific details/documents.

3. Subsequently, the assessment was completed by u/s 144 determining the total income of Rs.1,43,81,180/-. Aggrieved the assessee filed appeal before the Id. CIT (A), owing to non-attendance on the part of

the assessee summarily dismissed the appeal of the assessee *ex-parte* without adjudicating the merits of the case.

4. Before us, the Id. AR argued that given an opportunity he would represent and file all the details before the revenue authorities. The Id. DR did not object to the proposition.

5. Hence, keeping in view the facts of the case, we hereby remand the matter back to the file of the Id. CIT (A) to adjudicate the issues on merits by way of a speaking order. We also direct the assessee to comply the notices issued by the revenue authorities and direct that no unnecessary adjournments would be sought by the assessee while complying proceedings before the Id. CIT (A).

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

Order Pronounced in the Open Court on 20/02/2020.

Sd/-

(Amit Shukla)
Judicial Member

Dated: 20/02/2020

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