

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'SMC-2' BENCH,
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
(THROUGH VIDEO CONFERENCING)

ITA No.7808/DEL/2019

[A.Y 2015-16]

Millennium Shoppe Pvt. Ltd. Vs. ITO
C-63, Sec-30, GB Nagar, Ward- 16 (4)
Noida UP. New Delhi

Appellant by : Sh. Ruchesh Sinha, Advocate
Respondent by : Ms. Rakhi Vimal, Sr. DR

Date of Hearing : 14.09.2020
Date of Pronouncement : 15.09.2020

ORDER

PER N. K. BILLAIYA, AM:

1. This appeal by the assessee is preferred against the order of the CIT(A)-36, New Delhi dated 26.7.2019 pertaining to A.Y. 2015-16.
2. The sum and substance of the grievance of the assessee is that the CIT(A) erred in confirming the addition of Rs.51,30,495/-by dismissing the appeal of the assessee exparte.

3. Representatives of both the sides were heard at length. Case record carefully perused.
4. On perusal of the order of the CIT(A) I find that though the CIT(A) has issued notices on several occasions but there is no evidence that the notices were served.
5. I further find that the CIT(A) has dismissed the appeal of the assessee in limine.
6. In the interest of justice and fair play I deem it fit to restore the appeal to the files of the CIT(A) with a direction to decide the appeal afresh on merits and after allowing the assessee a reasonable opportunity of being heard.
7. In the result, the appeal filed by the assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on 15.09.2020.

Sd/-
[N. K. BILLAIYA]
ACCOUNTANT MEMBER

Dated:15.09.2020

Neha

Copy forwarded to:

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

Asst. Registrar
ITAT, New Delhi

Date of dictation	15.09.2020
Date on which the typed draft is placed before the dictating Member	15.09.2020
Date on which the typed draft is placed before the Other member	15.09.2020
Date on which the approved draft comes to the Sr.PS/PS	15.09.2020
Date on which the fair order is placed before the Dictating Member for Pronouncement	15.09.2020
Date on which the fair order comes back to the Sr. PS/ PS	15.09.2020
Date on which the final order is uploaded on the website of ITAT	15.09.2020
Date on which the file goes to the Bench Clerk	15.09.2020
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	