

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

**BEFORE SHRI R. K. PANDA, ACCOUNTANT MEMBER  
A N D  
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

**I.T.A. No. 3352/DEL/2019 (A.Y. 2015-16)**

**(THROUGH VIDEO CONFERENCING)**

<p>M/s Devdhar Trading and Consultants Pvt. Ltd., O-116, First Floor, DLF Shopping Mall, Arjun Marg, Phase-I, Gurgaon - 122 002. <b>PAN: AADCD7533P</b> <b>(APPELLANT)</b></p>	Vs	<p>ACIT, Circle : 01 Gurgaon.  <b>(RESPONDENT)</b></p>
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<b>Appellant by</b>	<b>Shri Guru Dev Chawla, C.A.</b>
<b>Respondent by</b>	<b>Shri Umesh Takyar, Sr. DR</b>

<b>Date of Hearing</b>	<b>19.11.2020</b>
<b>Date of Pronouncement</b>	<b>25.11.2020</b>

**ORDER**

**PER SUCHITRA KAMBLE, JM :**

This appeal is filed by the assessee against the order dated 28.06.2018 passed by CIT (Appeals)-1, Gurgaon, for Assessment Year 2015-16.

2. The grounds of appeal are as under:-

- “ 1. The Ld. Commissioner of Income Tax Appeals has erred in confirming disallowance of Rs.5,29,08,882/- u/s 14A of the Income Tax Act 1961, without there being any exempt income, with total disregard to the facts and circumstances of the case;
2. The entire disallowance made, is illegal and with total disregard to the facts and circumstances of the case. “

3. The assessee was engaged in the business of trading and consultancy.

The assessee filed return of income on 30.09.2015 declaring a loss of Rs.5,30,96,629/-. The Assessing Officer passed assessment order dated 28.12.2017 thereby assessing the loss at Rs.1,87,747/-.

4. Being aggrieved by the assessment order, the assessee filed appeal before the CIT (Appeals). The CIT (A) dismissed the appeal of the assessee.

5. The Ld. Authorized Representative submitted that the CIT (Appeals) has not given an appropriate opportunity of hearing to the assessee to represent his case.

6. The Ld. Departmental Representative relied upon the assessment order and the order of the CIT (Appeals).

7. We have heard both the parties and perused all the material available on record. It is pertinent to note that the CIT (Appeals) has not given any categorical finding on merits of the case and also did not give sufficient opportunity of hearing to the assessee. Therefore, the CIT (Appeals) was not right in dismissing the appeal of the assessee without giving proper opportunity of hearing. Hence, we are remanding back the entire issue to the file of the CIT (Appeals) to be decided on merits. Needless to say, the assessee be given an opportunity of hearing by following the principles of natural justice. The appeal of the assessee is partly allowed, for statistical purpose.

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

**Order pronounced in the Open Court on this 25<sup>th</sup> Day of November, 2020**

**Sd/-  
( R. K. PANDA )  
ACCOUNTANT MEMBER**

**Sd/-  
( SUCHITRA KAMBLE )  
JUDICIAL MEMBER**

Dated : 25/11/2020

\*MEHTA/R.N\*

Copy forwarded to :-

1. Appellant
2. Respondent
3. CIT
4. CIT (Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR  
ITAT NEW DELHI