

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC-1', NEW DELHI**

Before Sh. Bhavnesh Saini, Judicial Member

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

(Through Video Conferencing)

ITA No. 6096/Del/2019 : Asstt. Year : 2011-12

Rajiv Vohra (HUF), 6/51, Old Rajinder Nagar, New Delhi-110060	Vs	DCIT, Circle-11(1), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AAIHR6837C		

Assessee by : None

Revenue by : Sh. Prakash Dubey, Sr. DR

Date of Hearing: 18.01.2021	Date of Pronouncement: 19.02.2021
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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)-17, New Delhi dated 13.06.2019.

2. The Id. CIT (A) issued notice first notice on 29.04.2019 and the last hearing posted was 12.06.2019, the date on which the assessee filed adjournment letter. The Id. CIT (A) passed order summarily rejecting the grounds of assessee on 13.06.2019 relying on the decision of the ITAT Delhi in the case of CIT Vs Multiplan India Pvt. Ltd. 38 ITD 320.

3. Keeping in view the judgment of Hon'ble High Court of Madras in the case of Ritha Sabapathy vs. DCIT in ITA 169 of

2019 dated 19.02.2019, we hereby remand the matter back to the file of the Id. CIT (A) for adjudication on merits of the case.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order Pronounced in the Open Court on 19/02/2021.

Sd/-

(Bhavnes Saini)
Judicial Member

Dated: 19/02/2021

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