

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. AMIT SHUKLA, JUDICIAL MEMBER
(THROUGH VIDEO CONFERENCING)**

ITA No.2586/Del/2018
Assessment Year: 2012-13

Chun Mun Stores Pvt. Ltd. J-18, Central Market, Lajpat Nagar-11, New Delhi PAN No. AAACC1170E	Vs	ACIT Circle – 6 (1) New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Vinay Chowla, Advocate
Respondent by	Sh. Mahesh Thakur, Sr. DR

Date of hearing:	06/07/2021
Date of Pronouncement:	06/07/2021

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT(A)-2, New Delhi dated 15.02.2018 pertaining to A.Y. 2012-13.

2. The sum and substance of the grievance of the assessee is that neither the AO nor the CIT(A) have given sufficient

opportunity to the assessee to explain its case and the CIT(A) erred in confirming the order framed u/s.154 of the Act.

3. Briefly stated the facts of the case are that the assessee filed its return of income on 29.09.2012 declaring income of Rs. 3.03 crores. The return was selected for scrutiny assessment and assessment order dated 18.03.2015 was framed u/s. 143 (3) of the Act.

4. Vide notice dated 13.07.2015 the AO chose to rectify the mistake apparent from record in the assessment order dated 18.03.2015. None attended on behalf of the assessee.

5. A second notice was issued on 23.09.2015 which was received by the authorized representative of the assessee company but again no reply was furnished. The AO rectified the assessment order by increasing the assessed income by Rs.7092420/-.

6. Assessee carried the matter before the CIT(A) but without any success.

7. From the body of the order of the first appellate authority we find that the proceeding before him were never attended by the assessee and he was forced to pass the appellate order.

8. Considering the facts in totality, we are of the considered view that for whatever reason the proceedings before the authorities below were not properly attended, the assessee deserves a final chance to explain its case.

9. We, therefore, set aside the entire issue to the files of the AO. The AO is directed to decide the issue fresh after giving a reasonable and sufficient opportunity of being heard to the assessee and the assessee is directed to avail this final opportunity and present its case.

10. In the result, the appeal filed by the assessee is allowed for statistical purpose.

11. Decision announced in the open court in the presence of both the representatives on 06.07.2021.

Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER

NEHA

Date:-06.07.2021

Copy forwarded to:

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

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	06.07.2021
Date on which the typed draft is placed before the dictating Member	06.07.2021
Date on which the typed draft is placed before the Other member	06.07.2021
Date on which the approved draft comes to the Sr.PS/PS	06.07.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	06.07.2021
Date on which the fair order comes back to the Sr. PS/ PS	07.07.2021
Date on which the final order is uploaded on the website of ITAT	07.07.2021
Date on which the file goes to the Bench Clerk	07.07.2021
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	