

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : F : NEW DELHI
(Through Virtual Hearing)

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER
AND
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER

ITA No.143/Del/2018
Assessment Year : 2013-14

Pawan Impex Pvt. Ltd.,
D-3, District Centre,
Saket,
New Delhi.

Vs DCIT,
Circle-19(2),
New Delhi.

PAN: AACCP5321J

(Appellant)

(Respondent)

| | | |
|-----------------------|---|--------------------------|
| Assessee by | : | None |
| Revenue by | : | Shri Farhat Khan, Sr. DR |
| Date of Hearing | : | 07.07.2021 |
| Date of Pronouncement | : | 07.07.2021 |

ORDER

PER R.K. PANDA, AM:

This appeal filed by the assessee is directed against the *ex parte* order dated 20th September, 2017 of the CIT(A)-38, New Delhi, relating assessment year 2013-14.

2. None appeared on behalf of the assessee at the time of hearing. No application for adjournment also has been filed. Therefore, this appeal is being

decided on the basis of the material available on record and after hearing the ld. DR.

3. Although a number of grounds have been raised by the assessee, these all relate to the *ex parte* order passed by the CIT(A) in confirming the various additions made by the AO.

4. Facts of the case, in brief, are that the assessee is a private limited company engaged in the business of renting of immovable property and rendering of amenities & maintenance services. It filed its return of income on 28th September, 2013 declaring total income at Rs.1,78,79,890/-. The AO completed the assessment u/s 143(3) of the Act determining the total income of the assessee at Rs.2,47,02,546/- wherein he disallowed an amount of Rs.68,22,656/- out of the expenditure claimed of Rs.93,22,656/-. In appeal, the ld.CIT(A) in the *ex parte* order passed by her, dismissed the appeal filed by the assessee.

5. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal.

6. We have heard the ld. DR and perused the record. It is an admitted fact that the first notice was issued by the CIT(A) on 14th August, 2017 fixing the hearing on 17th August, 2017 on which date, the ld. Counsel for the assessee appeared before the CIT(A) with an adjournment petition and the case was adjourned to 20th September, 2017 at 11.10 AM. However, due to non-appearance on the said date,

the Id.CIT(A) in the *ex parte* order passed by her, dismissed the appeal filed by the assessee and confirmed the addition made by the AO. Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of the CIT(A) with a direction to grant one final opportunity to the assessee to substantiate its case and decide the issue as per fact and law. The assessee is also hereby directed to appear before the CIT(A) without seeking any adjournment under any pretext and substantiate its case, failing which the Id.CIT(A) is at liberty to pass appropriate order as per law. We hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Pronounced in the open court at the time of hearing itself, i.e., on
07.07.2021.

Sd/-

(K. NARASIMHA CHARY)
JUDICIAL MEMBER

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMBER

Dated: 07th July, 2021

dk

Copy forwarded to :

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

Asstt. Registrar, ITAT, New Delhi