

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

**BEFORE,
SMT. DIVA SINGH, JUDICIAL MEMBER**

**I.T.A No.1950/Del/2020
(ASSESSMENT YEAR: 2019-20)**

Temsonn Veselex I P Ltd. 81, Aravali Apartment, Alaknanda, Delhi-110 019 PAN-AADCT 7135K	Vs.	The CIT, Delhi-110 002
(Appellant)		(Respondent)

Appellant By	Smt. Pallav Gupta, CA
Respondent by	Sh. R.K. Gupta, Sr. DR
Date of Hearing	16.08.2021
Date of Pronouncement	17.08.2021

Hearing conducted via Webex

ORDER

The present appeal has been filed by the assessee wherein the correctness of the order dated 22.09.2020 of CIT(A)-9, New Delhi pertaining to 2019-20 assessment year is assailed on various grounds.

2. It is seen that the order under challenge is an *ex-parte* order wherein none appeared before the CIT(A) as recorded in column No.7 of page 1 of the impugned order. Accordingly, both the parties were heard on this limited issue.

3. A perusal of para-4 of the impugned order further demonstrates that some written submissions dated 10.09.2020 were taken into consideration, however, the Ld. CIT(A) while deciding the issue did not consider these to be sufficient then in all fairness this fact should have been confronted to the

assessee. Accordingly, in the context of the grievance persisting after hearing the parties it is deemed to appropriate to set aside the impugned order back to the CIT(A) with a direction to grant an effective opportunity of being heard to the assessee and decide the appeal in accordance with law. It is seen that the First Appellate Authority has rejected the written submission. It goes without saying that if the written submissions were considered to be insufficient to grant relief which belief may have been entertained by the assessee, then it was incumbent upon the Ld. CIT(A) to put the assessee to notice of this fact. In case it is considered that relief prayed for was not allowable then opportunity to make good the submission should have been granted. Since no such effort appears to have been made the order cannot be upheld. Accordingly, in the interests of justice the impugned order is set aside back to the file of the CIT(A) with the directions to pass a speaking order in accordance with law after giving the assessee a reasonable opportunity of being heard. Said order was pronounced at the time of virtual hearing itself in the presence of the parties Webex.

4. In the result, both appeals of the assessee are allowed for statistical purposes.

Order pronounced on 17th August, 2021.

Sd/-
(DIVA SINGH)
JUDICIAL MEMBER

Dated: 17/08/2021
PK/PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI