

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

Before Ms. Suchitra Kamble, Judicial Member

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

(Through Video Conferencing)

ITA No. 1965/Del/2019 : Asstt. Year : 2014-15

CLC & Sons Pvt. Ltd., A-60, Okhla Industrial Area, Phase-II, New Delhi	Vs	Income Tax Officer, Ward-6(2), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AABCC7980K		

Assessee by : None

Revenue by : Sh. Umesh Takyar, Sr. DR

Date of Hearing: 14.10.2021

Date of Pronouncement: 14.10.2021
--

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)-2, New Delhi dated 31.12.2018.

2. On going through the record, we find that the Id. CIT(A) has summarily confirmed the order of the Assessing Officer and dismiss the appeal of the assessee without adjudicating the issue on merits. Hence, the case is being remanded back to the file of the Id. CIT(A) to adjudicate the issue on merits by passing a speaking order. The department would be at liberty to initiate proceedings in accordance with the provisions of Income Tax Act for non-compliance to the notices, if any.

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

Order Pronounced in the Open Court on 14/10/2021.

Sd/-

(Suchitra Kamble)
Judicial Member

Dated: 14/10/2021

Subodh Kumar, Sr. PS

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