

**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. 5158/Del/2019 : Asstt. Year : 2008-09**

**ITA No. 5159/Del/2019 : Asstt. Year : 2009-10**

**ITA No. 5160/Del/2019 : Asstt. Year : 2010-11**

Ishwar Chand, Naresh Cloth House Rajguru Market, Hisar, Haryana	Vs	Income Tax Officer, Ward-2, Hisar
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AASPC2465M</b>		

**Assessee by : None**

**Revenue by : Sh. Umesh Takyar, Sr. DR**

<b>Date of Hearing: 14.10.2021</b>
------------------------------------

<b>Date of Pronouncement: 14.10.2021</b>
--

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeals have been filed by the assessee against the orders of the Id. CIT(A)-5, Ludhiana dated 13.03.2019.

2. Since, the issues involved in all these appeals are identical, which were heard together.

3. 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.

4. 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**