

**IN THE INCOME TAX APPELLATE TRIBUNAL
(Delhi Bench "F", NEW DELHI)**

(Through Video Conferencing)

BEFORE

**SHRI AMIT SHUKLA, JUDICIAL MEMBER
Dr. B.R.R. KUMAR , ACCOUNTANT MEMBER**

ITA No. 2942/Del./2018, A.Y. : 2014-15

| | | |
|---|----|---|
| Wizard International Limited C-2/2490, Vasant Kunj, New Delhi- 110070 | Vs | Income Tax Officer, Ward 27(3), Delhi |
| (APPELLANT) | | (RESPONDENT) |
| (PAN : AAACW7705M) | | |

**Revenue by : Ms. Shivani Bansal, Sr. DR
Assessee by : None**

| | |
|------------------------------------|--|
| Date of Hearing: 13.09.2021 | Date of Pronouncement: 17.11.2021 |
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ORDER

PER B.R.R.KUMAR, ACCOUNTANT MEMBER :

This appeal has been filed by the assessee against the order of the Id. CIT(A)-9, New Delhi, dated 28.02.2018.

2. We have gone through the order of the Ld. CIT(A) in detail and find that Ld. CIT(A) has dismissed the appeal of the assessee *in limine* without adjudicating the issue on merits. Hence, the issue of disallowance under section 68 of Rs. 8.39 crores is being remitted

back to the file of the Ld. CIT(A) with directions to pass a speaking order on merits , duly following principles of natural justice.

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

Order pronounced in open court on 17th day of November, 2021.

Sd/-

**(AMIT SHUKLA)
JUDICIAL MEMBER**

Binita

Dated : 17/11/2021

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(A), New Delhi.
- 5.CIT(ITAT), New Delhi.

Sd/-

**(Dr. B.R.R.KUMAR)
ACCOUNTANT MEMBER**

AR, ITAT
NEW DELHI.