

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'SMC': NEW DELHI)
(THROUGH VIDEO CONFERENCING)**

**BEFORE MS. SUCHITRA KAMBLE, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No:-1047/Del/2021
(Assessment Year: 2018-19)**

Ashok Handlooms Factory Pvt. Ltd., 99, Subhash Bazar, Meerut, Uttar Pradesh-250002	Vs.	ACIT Circle-1 Meerut
APPELLANT		RESPONDENT
PAN NO. AABCA1945N		

Assessee By : Shri Satish Kumar Kalra, Advocate
Revenue By : Shri Om Prakash, SR DR

(A) This appeal by Assessee is filed against the order of Learned Commissioner of Income Tax, Delhi, ["Ld. CIT(A)", for short], dated 28.07.2021 for Assessment Year 2018-19. Grounds taken in this appeal of Assessee are as under:

- 1. That on the fact and circumstance of the case the disallowance of Rs. 124550/- towards P.F. U/S 36 by the Assessing Officer and sustained by the commissioner of income Tax(Appeals) is wrong, illegal, unwarranted and deserved to be deleted.*
- 2. That the Appeal was disposed of by the Commissioner of Income Tax (Appeals) without affording proper opportunity, as the Income Tax*

Site was not working for which assessee was unable to file further written submissions and assessee had moved grievance on 19-07-2021 regarding not working of Income Tax Site, The commissioner of Income Tax (Appeals) Proceeded to pass the order, it was very well in the knowledge of the C.I.T.(Appeals) that the site was not working, which is till today not working.

3. That the learned Commissioner of Income Tax (Appeals) without considering the latest order of ITAT Agra Bench, Agra ITA No. 41 & 42/AGR/2021 for Assessment year 2018-19 & 2019-2020 order dated 14-06-2021 had rejected the Appeal of assessee, in which it was held that NFAC is bound by the binding decision of the Jurisdictional Allahabad High Court.

(B) At the time of hearing before us the Ld. Counsel for the assessee drew our attention to second ground of appeal. He contended that the Learned CIT(A) decided the assessee's appeal without affording proper opportunity to the assessee. He further submitted that the Income Tax site was not working, due to which the assessee was unable to file written submissions, and the assessee had also moved grievance on 19.07.2021 regarding non working of Income Tax website. Despite this the Ld. CIT(A) proceeded and dismissed the assessee appeal, he submitted.

(C) Before us, at the time of hearing, the Learned Senior DR ("Ld. Sr. DR, for short) for Revenue as well as the Learned Counsel for the assessee were in agreement that

the issue in dispute be set aside to the Ld. CIT(A) for denovo order after providing reasonable opportunity to the assessee. In view of the foregoing, as both sides are in agreement to this, the issue in dispute before us in the present appeal is set aside to the file of the Ld. CIT(A) for denovo order after providing reasonable opportunity to the assessee. This appeal is disposed of in accordance with the aforesaid directions. This appeal is partly allowed for statistical purpose.

This order was already pronounced orally on **25th November, 2021** in Open Court, in the presence of representatives of both sides, after conclusion of the hearing. Now this order in writing is signed today on **26.11.2021.**

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Dated: 26/11/21

(NEHA)

Copy forwarded to:

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

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	26.11.2021
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	