

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

**BEFORE SMT. DIVA SINGH, JUDICIAL MEMBER  
AND  
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER**

**I.T.A No. 7410/Del/2018  
(ASSESSMENT YEAR: 2005-06) &**

**I.T.A No. 7411/Del/2018  
(ASSESSMENT YEAR: 2008-09)**

Singhal Fastners Co. P. Ltd. 67-68, Rampuri, Kalkaji, Gobind Puri, New Delhi AAACS1428H	Vs.	ITO Ward-23(4) New Delhi
<b>(Appellant)</b>		<b>(Respondent)</b>

Appellant By	None
Respondent by	Shri Umesh Takyar, Sr. DR

Date of Hearing	<b>01.12.2021</b>
Date of Pronouncement	<b>03.12.2021</b>

**Hearing conducted via Webex**

**ORDER**

**PER DIVA SINGH, JM.**

By these two appeals filed by the assessee, the correctness of the separate orders dated 16/10/2018 of CIT(A)-28, New Delhi pertaining to 2005-06 & 2008-09 assessment years respectively is assailed.

2. At the time of hearing no one was present on behalf of the assessee. However, considering the issue raised by the assessee in Ground No. 3 in the two appeals it was deemed appropriate to proceed with the present appeal ex-parte qua the assessee appellant on merits after hearing, the Ld. Sr. DR.

3. The aforesaid ground from ITA No. 7410/Del/2017 is being reproduced. It is common in both the appeals:-

*3. The Ld. CIT (A) has failed to appreciate that the AO has not followed the procedure as laid down by the Hon'ble apex court in the case of GKN driveshaft reported in 259 ITR 19 (SC).*

4. The attention of the Ld. Sr. DR was invited to aforesaid ground No. 3 raised by the assessee in the present appeals.

5. Considering the ground, the Ld. Sr. DR fairly submitted that the appeals may be restored to the A.O enabling him to address the objections etc of the assessee. It was his prayer that however the proceedings may not be quashed on the grounds that they are not in conformity with the procedural requirements as set out by the Apex Court in terms of the aforesaid decision referred to in the grounds raised.

6. We have heard the submissions. In the light of the prayer of the Ld. Sr. DR we deem it appropriate to set aside the respective orders to ensure that the procedural violation etc alleged is addressed at the earliest. A perusal of the ground raised by the assessee shows that before the CIT(A), the assessee is seen to have

agitated that the procedure laid down by the Apex Court in the case of GKN driveshaft reported in 259 ITR 19 (SC) has not been followed. Accordingly, considering the ground raised and the submissions we deem it appropriate to set aside the respective orders in both the appeals back to the file of the Assessing Officer to address the procedural deficit pointed out and thus pass an order in accordance with law after giving the assessee reasonable opportunity of being heard.

7. In the result, both the appeals of the assessee are allowed for statistical purposes as per the pronouncement made in the open court via Webex at the time of hearing.

Said Order was pronounced in the Open Court at the time of hearing itself.

Order pronounced in the Open Court on this 03<sup>rd</sup> Day of December, 2021 in presence of both the parties.

**Sd/-**  
**(N.K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**(DIVA SINGH)**  
**JUDICIAL MEMBER**