

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI “SMC” BENCH: NEW DELHI**

**(THROUGH VIDEO CONFERENCING)**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No.4319/Del/2019  
[Assessment Year : 2013-14]**

Bondi Builders & Developers Pvt.Ltd., Shop No.GF, 116-G, Sushant Shopping Centre, Sushant Shopping Arcade Building, Sushant Lok, Phase-1, Gurgaon-122002. PAN-AADCB0433E	vs	ACIT, Circle-5(1), New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Sh. Om Prakash, Sr.DR	
<b>Date of Hearing</b>	27.12.2021	
<b>Date of Pronouncement</b>	27.12.2021	

**ORDER**

**PER KUL BHARAT, JM :**

This appeal filed by the assessee for the assessment year 2013-14 is directed against the order of Ld. CIT(A)-13, New Delhi dated 20.03.2019.

The assessee has raised following grounds of appeal:-

1. *“The learned Commissioner of Income Tax (Appeals) erred in confirming assessment order dated 14/03/2016 and failed to appreciate that the assessment order is bad in law and is liable to be quashed.*
2. *The learned Commissioner of Income Tax (Appeals) erred in rejecting Form 35 (the appeal) on the ground that the same was filed manually instead of electronically.*
3. *Thus, in the result, the learned Commissioner of Income Tax (Appeals) erred in confirming addition of Rs. 33,68,775/- by disallowing the interest paid by the assessee.*

4. *The appellant prays that:*

  - i) *The assessment order may be quashed as being bad in law;*
  - ii) *Addition of Rs. 33,68,775/- to the income of the assessee may be deleted;*
  - iii) *Personal hearing may be granted;*
  - iv) *Any other relief your honours may deem fit.*

5. *The appellant craves leave to add, alter, amend or delete any of the above grounds of appeal.”*

2. No one appeared on behalf of the assessee despite various opportunities. The Notices sent through speed post were returned back with remark “left”. Therefore, the appeal was taken up for hearing in the absence of the assessee and is being disposed off on the basis of material available on record.

3. Ld. Sr. DR submitted that this appeal before Ld.CIT(A) was dismissed on technical ground as the assessee failed to comply with the requirement of the conditions as set out vide Circular No.20 dated 15.06.2016.

4. I have heard Ld. Sr. DR and perused the material available on record and gone through the orders of the authorities below. I find that the appeal was dismissed purely on the ground that the same was not filed electronically. I am of the considered view that it would be appropriate and to sub-serve the principle of natural justice if the assessee is given opportunity to present his case before First Appellate Authority. I, therefore, set aside the grounds of appeal to the file of Ld.CIT(A) to decide the issue on merit. Thus, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 27<sup>th</sup> December, 2021.

**Sd/-**

**(KUL BHARAT)**  
**JUDICIAL MEMBER**

*\*Amit Kumar\**

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI