

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

**(THROUGH VIDEO CONFERENCING)**

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No.198/Del/2021**

**[Assessment Year : 2015-16]**

GIOVANI Fashion Ltd., C/o-Advocate Kanika Jain, D-80, Panchsheel Enclave, New Delhi-110017. PAN-AACCG6540N	vs	DCIT, Circle-10(1), New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	Ms. Kanika Jain, Adv.	
<b>Respondent by</b>	Sh. Om Prakash, Sr.DR	
<b>Date of Hearing</b>	03.01.2022	
<b>Date of Pronouncement</b>	03.01.2022	

**ORDER**

**PER KUL BHARAT, JM :**

This appeal filed by the assessee for the assessment year 2015-16 is directed against the order of Ld. CIT(A), Delhi dated 24.02.2020. The assessee has raised following grounds of appeal:-

1. *“The Ld. CIT(A) was not justified in upholding the additions/disallowances made by the Ld. AO for an amount of Rs. 48,59,354/- to the returned income of the assessee.*
2. *The Ld. CIT(A) has grossly erred in dismissing the appeal ex-parte and in-limine without considering the merits of the case.*
3. *The Ld, AO has erred in facts and in circumstances of the case in making a disallowance of Rs.1,93,000/- under Section 36(1)(iii) of the Act.*

4. *The Ld. AO has erred in facts and in circumstances of the case in making a notional and estimated disallowance of Rs.17,57,424/- under Section 37(1) of the Act.*
5. *The Ld. AO has erred in facts and in circumstances of the case in making a notional and estimated disallowance of Rs.28,90,885/- under Section 37(1) of the Act.*
6. *The ld.AO has erred in facts and in circumstances of the case in making a disallowance of Rs.17,745/- on the amounts paid as interest on service tax and income tax.*
7. *The Ld.AO has erred in law in initiating penalty proceedings u/s 271(1)(c) of the Act.*
8. *The above grounds of appeals are independent and without prejudice to one another.*
9. *The appellant may be allowed to add/withdraw or amend any ground of appeal at the time of hearing.”*

2. At the outset, Ld. Counsel for the assessee submitted that the assessee was not afforded sufficient opportunity to represent its case by Ld.CIT(A). She submitted that in the interest of principle of natural justice, opportunity may be given to the assessee to represent his case before Ld.CIT(A). She further undertook that no adjournment would be sought without a reasonable cause.

3. Per contra, Ld.Sr.DR vehemently opposed these submissions and supported the order of Ld.CIT(A). Ld. Sr. DR submitted that the assessee has been thoroughly negligent and no inference is called for, under the facts and circumstances of the present case.

4. I have heard the rival contentions and perused the material available on record and gone through the orders of the authorities below. I find that Ld.CIT(A) in para 3 has provided various opportunities to the assessee, stated as under:-

3. *“Before adjudicating on the above grounds of appeal, it is pertinent to mention here that the records of the proceedings of this office as narrated below show that more than due opportunities were given to the appellant and rules of natural justice were duly adhered to. A number of opportunities were given to the appellant company but neither any Authorized Representative appeared for hearing nor any submission was made. It is pertinent to point out that the appellant has also not intimated any change in its address to this office. Details of notices sent are as follows:-*

<b>Sl.No.</b>	<b>Date of issue of notice/letter</b>	<b>Date of fixing the case for hearing</b>	<b>Remarks</b>
1.	29.08.2018	26.09.2018	Notice was sent through “Speed Post” at the address mentioned in Form No.35 i.e. 14, Navjivan Vihar, New Delhi-110017, fixing the case for 26/09/2018 and also via mail on <a href="mailto:mkdhir44@gmail.com">mkdhir44@gmail.com</a> None attended.
2.	13.12.2018	24.12.2018	Notice was sent through "Speed Post" at the address mentioned in Form No. 35 i.e. 14, Navjivan Vihar, New De,hi-110 017., fixing the case for 24/~2/2018 and also via mail on <a href="mailto:mkdhir44@gmail.com">mkdhir44@gmail.com</a> None attended.
3.	02.01.2019	22.01.2019	Notice was sent through "Speed- Post" and appellant was given final opportunity, fixing the case for 22/01/2019. None attended.
4.	20.06.2019	11.07.2019	Notice was sent through "Speed Post" at the address mentioned in Form No. 35 i.e, 14, Navjivan Vihar, New Delhi-110 017., fixing the case for

			11/07/2019 and also via mail on <a href="mailto:mkdhir44@gmail.com">mkdhir44@gmail.com</a> None attended.
5.	30.07.2019	19.08.2019	Notice was sent through "Speed Post" at the address mentioned in Form No. 35 i.e. 14, Navjivan Vihar, New Delhi-110017., fixing the case for 19/08/2019 and also via mail on <a href="mailto:mkdhir44@gmail.com">mkdhir44@gmail.com</a> None attended.
6.	21.08.2019	04.09.2019	Notice was sent through "Speed Post" at the address mentioned in Form No. 35 i.e. 14, Navjivan Vihar, New Delhi-110017., fixing the case for 04/09/2019 and also via mail on <a href="mailto:mkdhir44@gmail.com">mkdhir44@gmail.com</a> None attended.
7.	01.11.2019	11.11.2019	Notice was sent through "Speed Post" at the address mentioned in Form No. 35 i.e. 14, Navjivan Vihar" New Delhi-110017., fixing the case for 11/11/2019 and also via mail on <a href="mailto:mkdhir44@gmail.com">mkdhir44@gmail.com</a> . None attended.
8.	31.12.2019	14.01.2020	Notice was sent through "Speed Post" at the address mentioned in Form' No. 35 i.e, 14, Navjivan Vihar, New Delhi-110 017., fixing the case for 14/01/2019' and also via mail on <a href="mailto:mkdhir44@gmail.com">mkdhir44@gmail.com</a> None attended.
9.	31.01.2020	18.02.2020	Notice was sent through "Speed Post" at the address mentioned in Form' No. 35 i.e, 14, Navjivan Vihar, New Delhi-110 017., fixing the case for 18/02/2020' and also via mail on <a href="mailto:mkdhir44@gmail.com">mkdhir44@gmail.com</a> None attended.

5. This demonstrates that the assessee was not serious in attending the proceedings. However, considering the interest of principle of natural justice, I deem it proper to set aside the impugned order and restore the same to the file of Ld.CIT(A) to decide it afresh after giving sufficient opportunity to the

assessee. Thus, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 03<sup>rd</sup> January, 2022.

**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