

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B" NEW DELHI**

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**आ.अ.सं./I.T.A No.4402/Del/2019
निर्धारणवर्ष/Assessment Year: 2014-15**

Central Bombay Cable Network Limited, B-10, Essel House, Lawrence Road, Industrial Area, New Delhi.	बनाम Vs.	ACIT Circle 5(2) New Delhi.
PAN No. AACCC1940L		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितीकीओरसे /Assessee by	Shri Gulshan Gaba, AR
राजस्वकीओरसे /Revenue by	Shri Jagdish Singh, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	23.03.2022
उद्घोषणाकीतारीख/Pronouncement on	23.03.2022

आदेश /O R D E R

PER C.N. PRASAD, J.M.

This appeal is filed by the assessee against the order of Ld. CIT(Appeals)-33, New Delhi dated 21.03.2019 for AY 2014-15.

2. At the outset, the Ld. Counsel for the assessee submits that the Ld. CIT(A) passed ex-parte order without giving proper opportunity of being heard to the assessee. Therefore, the Ld. Counsel for the assessee submits that the appeal may be restored back to the file of the Ld.

CIT(A) for adjudicating afresh after providing adequate opportunity to the assessee.

3. The Ld. DR has no serious objection in remitting the appeal to the file of the Ld. CIT(A) for deciding the appeal afresh.

4. On hearing both the sides and perusing the orders of the Ld. CIT(A), we noticed that the Ld. CIT(A) dismissed the appeal as the assessee in column no. 14 in Form no. 35, it is stated that there is no delay in filing the appeal though the appeal was filed belatedly. This is the only reason given by the Ld. CIT(Appeals) in dismissing the appeal of the assessee. In the interest of justice, we are of the view that this appeal should go back to the file of the Ld. CIT(A) for deciding afresh. Accordingly, we restore this appeal to the file of the Ld. CIT(A) for *denovo* adjudication in accordance with law. Assessee may file delay condonation application before the Ld. CIT(A) and the same may be considered by the Ld. CIT(A) on merits.

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

Order pronounced in the open court on 23/03/2022

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 23/03/2022

**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard
file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi