

**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.9263/Del/2019
निर्धारणवर्ष/Assessment Year: 2011-12

| | | |
|---|-------------|--------------------------------|
| Capital Broadways P. Ltd. 26 A, MIG Flats, Motia Khan, Paharganj, New Delhi. | बनाम Vs. | ITO Ward 5(3) New Delhi. |
| PAN No. AADCC4481B | | |
| अपीलार्थी Appellant | | प्रत्यर्थी/Respondent |

| | |
|-------------------------------|----------------------------|
| निर्धारितीकीओरसे /Assessee by | Shri None |
| राजस्वकीओरसे /Revenue by | Shri Jagdish Singh, Sr. DR |

| | |
|----------------------------------|------------|
| सुनवाईकीतारीख/ Date of hearing: | 24.03.2022 |
| उद्घोषणाकीतारीख/Pronouncement on | 24.03.2022 |

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)-2, New Delhi dated 13.09.2019 for AY 2011-12.

2. None appeared on behalf of the assessee, nor any adjournment was sought when the appeal was called for hearing today i.e. on 24.03.2022. We observe from the grounds of appeal that the assessee challenged the *ex parte* order passed by the Ld. CIT(A) though the assessee sought an adjournment. We have also perused the order of the Ld. CIT(Appeals) and noticed that the appeal was dismissed by the Ld. CIT(Appeals) for

non-compliance by the assessee following the decision of the Tribunal in the case of CIT vs. Multiplan India Ltd. 38 ITD 320.

3. On a query from the Bench the Ld. DR has no serious objection in sending back the matter to the Ld. CIT(Appeals) for deciding on merits.

4. On hearing the Ld. DR, we are of the view that this appeal should go back to the file of the Ld. CIT(A) for fresh adjudication on merits. Accordingly, this appeal is restored to the file of the Ld. CIT(A) for deciding afresh in accordance with law after providing adequate opportunity of being heard to the assessee. The assessee is directed to cooperate in the proceedings before the Ld. CIT(Appeals) without seeking unnecessary adjournments unless it is unavoidable.

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

Order pronounced in the open court on 24/03/2022

Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Dated: 24/03/2022

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

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

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