

IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH "S.M.C." NEW DELHI ]

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER, S.M.C.  
(Through Video Conferencing)

आ.अ.सं./I.T.A No. 7908/Del/2019.  
निर्धारणवर्ष/Assessment Year: 2011-12

Shri Ravinder Kumar Sharma, Prop. M/s. Shree Shakumber Enterprises, Shop No. 106, Yarn Market, Panipat, Haryana - 132 103.	<u>बनाम</u> Vs.	Income Tax Officer,  Ward : 5,  Panipat.
PAN No. BGEPS0114E		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by :	Shri J. B. Sharma, Advocate;
राजस्वकीओरसे /Revenue by :	Shri Om Parkash, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing:	08/03/2022
उद्घोषणाकीतारीख/Pronouncement on :	22/04/2022

आदेश / O R D E R

PER C. N. PRASAD, J.M. :

1. This appeal is filed by the assessee against the order of the Id. Commissioner of Income Tax (Appeals), Karnal [hereinafter referred to CIT (Appeals)] dated 22.07.2019 for assessment year 2011-12.

2. At the outset, the ld. Counsel for the assessee submits that the ground raised by the assessee on reopening of assessment under Section 148 of the Income Tax Act, 1961 (the Act) was not disposed of by the ld. CIT (Appeals). Inviting my attention to ground No. 1 of grounds of appeal filed before the ld. CIT (Appeals) and also the written submissions, which were extracted by the ld. CIT (Appeals) on page 2 para 3.1, the ld. Counsel for the assessee submits that the grounds raised by the assessee challenging the reopening of assessment were not disposed of by the ld. CIT (Appeals) and where as the appeal was adjudicated on merits of the additions made in the reassessment order. Therefore, on a query as to whether this appeal can be sent back to the ld. CIT (Appeals) the ld. Counsel for the assessee has no objection in sending back this appeal to the file of the ld. CIT (Appeals) for adjudicating the ground raised by the assessee on reopening of assessment.

3. The ld. DR also expressed no serious objection in sending back the appeal to the ld. CIT (Appeals) to adjudicate the ground taken on validity of reopening of assessment.

4. On hearing both the sides and on pursuing the orders of the authorities below, I find that the ld. CIT (Appeals) did not adjudicate the ground challenging reopening of assessment by the assessee. In the circumstances it is deemed fit to restore this appeal to the file of the ld. CIT (Appeals) to dispose of the ground challenging the reopening of assessment. Since the decision of reopening of assessment has bearing on merits of the case, the grounds taken by the assessee on merits are also restored to the file of the ld. CIT (Appeals) who shall decide

afresh in accordance with law, after providing adequate opportunity of being heard.

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

Order pronounced in the open court on : 22/04/2022.

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

Dated : 22/04/2022.

\*MEHTA\*

Copy forwarded to

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

ASSISTANT REGISTRAR  
ITAT, New Delhi.

Date of dictation	07.04.2022
Date on which the typed draft is placed before the dictating member	13.04.2022
Date on which the typed draft is placed before the other member	22.04.2022
Date on which the approved draft comes to the Sr. PS/ PS	22.04.2022
Date on which the fair order is placed before the dictating member for pronouncement	22.04.2022
Date on which the fair order comes back to the Sr. PS/ PS	22.04.2022
Date on which the final order is uploaded on the website of ITAT	22.04.2022

Date on which the file goes to the Bench Clerk	22.04.2022
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	