

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G', NEW DELHI**

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER
AND SHRI KUL BHARAT, JUDICIAL MEMBER**

Sr. Nos	ITA No(s)	Asst. Year(s)	Appeal(s) by		Assessee By	Revenue By
			Appellant	vs. Respondent		
			Appellant	Respondent		
1.	7009/Del/2019	2010-11	Pankaj Sharma 1153, Block-C, Ansal Sushant City, Panipat Haryana PAN : BBEPS 2070 J	ITO Ward-3, Panipat	--None--	Shri Umesh Takyar, Sr. D.R.
2.	7010/Del/2019	2012-13	--do--	--do--	--None--	--do--
3.	7648/Del/2019	2010-11	Wings Infracon Pvt. Ltd. Unit No.4, Pocket-7 Sec-B4, Narela, Delhi-110 040 PAN : AAACW 8369 H	ITO Ward – 27(3) New Delhi	--None--	--do--
4.	7888/Del/2019	2015-16	Waterpoint Services Pvt. Ltd. (Earlier Known as M/s. Healthpoit Services India Pvt. Ltd.) A-1/152, IGNOU Road, Neb Sarai, New Delhi Delhi – 110 068 PAN : AAACH 2267 B	ACIT Circle – 27(1) New Delhi	--None--	--do--
5.	9497/Del/2019	2016-17	Manoj Kumar Gupta A-387/2, Shastri Nagar Delhi – 110 052 PAN : AHZPG 7895 F	ITO Ward – 26(1) New Delhi	Shri Gurjit Singh,C.A.	--do--
6.	9870/Del/2019	2014-15	Anand Prakash Green View Apartment Flat No.460, Pocket – 2 Dwarka, Delhi – 110 075 PAN : AHGPP 8243 B	ITO Ward – 62(1) New Delhi	Shri Kamlesh Kumar Chaurasia, C.A.	--do--

Date of hearing:	26.04.2022
Date of Pronouncement:	26.04.2022

ORDER**PER BENCH :**

The present appeals are filed by the above mentioned assesses feeling aggrieved by the orders passed by appellate authority for various assessment years mentioned hereinabove.

2. Since the issue in all the appeals are common, therefore we clubbed all of them together for the sake of brevity and convenience. However, we are taking ITA No.7009/Del/2019 as a lead case wherein assessee has raised the following grounds:

1. *“That the order of the Ld CIT(A) is bad in law and against the principle of natural justice*
2. *On the facts and in circumstances of the case Ld CIT(A) erred in confirming the AO order passed without jurisdiction.*
3. *On the facts and in the circumstances of the case, the Ld CIT(A) erred in passing the ex-parte order without deciding the merits of the case.*
4. *On the facts and in circumstances of the case CIT(A) erred in confirming the addition of Rs.2,25,12,542/- made by the AO u/s 68 on account of unexplained cash credit.*
5. *The appellant craves leave to add, alter, omit or substitute any or all of the above grounds of appeal, at any time before or at the time of appeal.”*

3. Before us, at the outset, Learned AR submitted that CIT(A) has passed an ex-parte order without deciding the issue on merits He therefore submitted that in the interest of justice one more opportunity be given to the assessee to submit the

necessary details and he further assured that assessee will Co-operate by furnishing all the required details.

4. Before us, Learned DR fairly submitted that CIT(A) has not disposed of the appeals of the assessee on merits but however submitted that since there was no appearance by assessee before CIT(A), CIT(A) has rightly dismissed the appeals of the assessee. He thus supported the order of CIT(A).

5. We have heard the rival submissions and perused the material available on record. Before us, it is the contention of the Learned AR that the notices issued by the CIT(A) were not served on the assessee and therefore assessee could not comply with the directions. The perusal of CIT(A) orders reveals that CIT(A) has passed an *ex parte* order without deciding the issue on merits. Sub Section (6) of Section 250 of I. T. Act mandate the CIT(A) to state the points in dispute and thereafter assign the reasons in support of his conclusion. We are of the view that by dismissing the appeals without considering the issue on merits, Learned CIT(A) has failed to follow the mandate required in Sub Section (6) of Section 250 of the Act. Further it is also a well settled principle of natural justice that sufficient opportunity of hearing should be offered to the parties and no parties should be condemned unheard. In view of these facts, we set aside the impugned orders of CIT(A) and restore the issue to the file of CIT(A) for re-adjudication of the issues after granting sufficient opportunity of hearing to the assessee. Assessee is also directed to furnish the

details called for by the lower authorities. In view of our decision to restore the issue to CIT(A), we are not adjudicating on merits the grounds raised by the assessee. **Thus the ground of assessee is allowed for statistical purposes.**

6. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 26.04.2022

**Sd/-
(KUL BHARAT)
JUDICIAL MEMBER**

**Sd/-
(ANIL CHATURVEDI)
ACCOUNTANT MEMBER**

Date:- 26.04.2022

PY*

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI