

**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.	6441/Del/2019	2016-17	Punch Ratna Fasteners Pvt. Ltd. 4/8, 3 rd Floor, East Punjabi Bagh, New Delhi – 110 026 PAN : AAACP 1316 M	ACIT Circle – 20(1) New Delhi	Shri Alok Sharma, Adv.	Shri Umesh Takyar, Sr. D.R.
2.	6447/Del/2019	2013-14	Omway Buildestate Private Limited 1513, Janta Flat, GTB Evcleve, Nand Nagri, Delhi – 110 093 PAN : AAACO 7274 R	JCIT Range-76 New Delhi	--None--	--do--
3.	7096/Del/2019	2015-16	Apex Heart Care Pvt. Ltd., C/o RRA TAXINDIA, D-28, South Extn. Part-I, New Delhi – 110 049 PAN : AADCA 4378 D	ITO Ward-3(1) New Delhi	Shri Deepesh Jain, Adv.	--do--
4.	7325/Del/2019	2014-15	Luv Bhardwaj 9 th Floor. Hansalaya Building Barakhamba, New Delhi-110 001 PAN : AAQPB 3050 P	ACIT Circle – 52(1) New Delhi	Shri Nippun Mittal, Adv.	--do--
5.	9608/Del/2019	2015-16	Zenga Media Pvt. Ltd. B-81, Ground Floor, Gate No.3, Freedom Fighter Colony IGNOU Road New Delhi-110 019 PAN : AAACZ 4446 J	ACIT Circle – 27(2) New Delhi	--None--	--do--
6.	9863/Del/2019	2011-12	Altitus Healthcare Pvt. Ltd., 175, Avtar Enclave, Paschim Vihar, New Delhi-110063 PAN : AAGCA 8849 J	DCIT Circle – 2(1) New Delhi	--None--	--do--

7.	1875/Del/2021	2013-14	ITNL Toll Management Services Pvt. Ltd. Toll Plaza, DND Flyway Noida, Noida, Uttar Pradesh – 201 301 PAN : AABCI 7152 D	ITO Ward – 1(5) Noida	Ms. Pallavi, C.A.	--do--
8.	472/Del/2022	2017-18	Manju Chandak A-7, Burmese Colony, Jaipur, Rajasthan-302 004 PAN : AANPC 0605 N	DCIT Central Circle -32 Delhi	Shri Aman Garg, Adv.	--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.6441/Del/2019 as a lead case wherein assessee has raised the following grounds:

1. *“That the order of the Ld CIT(A) is against law and facts.*
2. *That the Ld CIT(A) erred in confirming the addition of Rs.2,92,612/- without considering the submission of the appellant, although the appellant had submitted a detailed written submission before the Ld. CIT(A) along with all the relevant documents.*
3. *That the Ld CIT(A) erred in confirming the addition of Rs.2,92,612/- made by the Ld. AO by making disallowance out of depreciation claimed.*

4. *That the appellant craves leave to add, alter or withdraw any of the ground of appeal at the time of hearing.”*

4. Before us, at the outset, Learned AR submitted that CIT(A) has passed an *ex-parte* order without deciding the issue on merits although assessee had submitted a detailed written submission before the Ld. CIT(A) along with all the relevant documents. 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.

5. 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).

6. 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.**

7. 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

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Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI