

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'A' NEW DELHI**

**BEFORE SHRI ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND  
SHRI N.K. CHOUDHRY, JUDICIAL MEMBER**

**ITA No. 4600/Del/2019  
Assessment Year: 2014-15**

Bristol Finance Ltd.,  
208, Friends Chambers,  
S-511, School Block,  
New Delhi.  
PAN: AAACB0004C  
(Appellant)

Vs. Income-tax Officer,  
Ward 5(2), New Delhi

(Respondent)

Appellant by : Sh. S. Krishnan, Ld. Advocate &  
Sh. V. Rajakumar, Ld. Advocate  
Respondent by : Sh. Zahid Parvez, Ld. Sr. DR.  
Date of hearing : 01.06.2022  
Date of order : 10.06.2022

**ORDER**

**PER N.K. CHOUDHRY, J.M.**

This appeal has been preferred by the Assessee against the order dated 13.03.2019, impugned herein, passed by the learned Commissioner of Income-tax (Appeals)-12, New Delhi (in short 'Id. Commissioner') u/s. 250(6) of the Income-tax Act, 1961 (in short 'the Act') for the assessment year 2014-15.

2. In the instant case, the assessment order was passed on dated 27.12.2016 by the Assessing Officer wherein various additions were made.

3. Assessee, being aggrieved with the Assessment Order, preferred first appeal before the Id. Commissioner, who vide impugned order dismissed the appeal of the assessee as *ex-parte* on non-prosecution by the assessee.

4. The Assessee being aggrieved with the impugned order is in appeal before us.

5. Heard the parties and perused the orders passed by the authorities below and material available on record. It appears from the impugned order that on three occasions/dates of hearing on dated 13.07.2017, 04.08.2017 and 29.09.2017, the assessee, on one or the other reason, sought adjournments and thereafter on five dates, the assessee did not appear. On being asked by the Bench, the assessee submitted that the assessee did not receive any notice of the hearing before the Id. Commissioner from 10<sup>th</sup> May, 2018 onwards, whereas the Id. Commissioner has clearly written in para No. 3 of its order that on dated 31.05.2018, the notice was returned by postal authorities with the remarks "left". On 20.07.2018 and 24.09.2018, there was no compliance. On 11.03.2019, the notice also received un-served with the same comments by the postal authorities.

5.1. We observe that the notice of hearing of the instant appeal was also returned un-served by the postal department with the remarks "no such person", meaning thereby the address of the assessee is not correct. The Id. AR submitted that somehow in Form No. 36, the address mentioned inadvertently shows '208, Friends Colony' whereas in fact, it is '208 Friends Chambers' and that could be the reason for non-serving of the notices.

5.2. We have given thoughtful consideration to the factual position stated above and realize that the conduct of the assessee seems to be non-bonafide, however, considering broad spectrum and for the ends of justice, we deem it appropriate to remand this case to the file of Id. Commissioner for decision afresh, suffice to say, while affording reasonable opportunity of being heard to the Assessee.

5.3. The Assessee is also directed to co-operate with the appeal proceedings before the Id. Commissioner and to appear as and when would be required by the Id. Commissioner and in case of further default, the Id. Commissioner would be at liberty to decide the appeal of the assessee in accordance with law without showing any leniency qua non-appearance and/or non-cooperation by the Assessee.

5.4 Ordered accordingly.

6. In the result, the appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 10/06/2022

Sd/-

Sd/-

**(ANIL CHATURVEDI)**  
**ACCOUNTANT MEMBER**

**(N.K. CHOUDHRY)**  
**JUDICIAL MEMBER**

Dated: 10 June, 2022

\*aks/-