

IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "A" : DELHI]

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
A N D
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A Nos. 5412 & 5413/Del/2019
निर्धारणवर्ष /Assessment Years: 2012-13 & 2013-14

M/s. Bilberry Securities Pvt. Ltd., 3198/15, 4 th Floor, Gali No. 1, Sangatrashan, Pahar Ganj, New Delhi - 110 055.	<u>बनाम</u> Vs.	Income Tax Officer, Ward : 5 (4) New Delhi.
PAN No. AAECB8530D		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारितकीओरसे /Assessee by :	N o n e;
राजस्वकीओरसे / Department by :	Shri Zahid Parvez, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing :	13/06/2022
उद्घोषणाकीतारीख/Pronouncement on :	13/06/2022

आदेश / O R D E R

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

1. These two appeals are filed by the assessee against the order of the Id. Commissioner of Income Tax (Appeals) [hereinafter referred to CIT (Appeals)] dated 28.03.2019 for assessment years 2012-13 and 2013-14 against the ex-parte order of the Id. CIT (Appeals)-2, New Delhi,

2. In spite of issue of notice none appeared on behalf of the assessee nor any adjournment was made. We dispose of these appeals after hearing the ld. DR.

3. The assessee in its grounds of appeal challenged the order of the ld. CIT (Appeals) in passing the ex-parte order without providing reasonable, proper and adequate opportunity of being heard. The assessee also raised grounds on reopening of assessment and also the addition made on merits. The ld. DR, however, pleaded that the addition made by the Assessing Officer be confirmed and this order of the ld. CIT (Appeals) be sustained.

4. On hearing the ld. DR and on perusing the order of the ld. CIT (Appeals) we notice that the appeal was posted for hearing on three occasions i.e., on 18.01.2019, 14.02.2019 and on 18.03.2019. On two occasions it appears that the notice sent by the ld. CIT (Appeals) returned un-served and on one occasion it appears that the notice was sent through Speed Post and none appeared on behalf of the assessee. In our opinion, the ld. CIT (Appeals) should have given one more opportunity to the assessee to appear before him and defend its case. Keeping in view the issues involved in the appeals and taking the totality of facts and circumstances into consideration, we are of the view that these appeals should go back to the ld. CIT (Appeals) for providing adequate opportunity of being heard to the assessee and to decide the issues on merits considering the submissions of the assessee. Thus, we restore these appeals to the file of the ld. CIT (Appeals) who shall decide the issues in accordance with law after hearing the assessee.

5. Ground No. 1 of grounds of appeal, raised by the assessee for assessment years 2012-13 and 2013-14 is allowed, for statistical purposes.

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

Order pronounced in the open court on : 13/06/2022.

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

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

Dated : 13/06/2022.

MEHTA

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

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	13.06.2022
Date on which the typed draft is placed before the dictating member	13.06.2022
Date on which the typed draft is placed before the other member	13.06.2022
Date on which the approved draft comes to the Sr. PS/ PS	13.06.2022
Date on which the fair order is placed before the dictating member for pronouncement	13.06.2022

Date on which the fair order comes back to the Sr. PS/ PS	13.06.2022
Date on which the final order is uploaded on the website of ITA	13.06.2022
Date on which the file goes to the Bench Clerk	13.06.2022
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	