

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "G" DELHI**

**BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER  
&  
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

I.T.A. No.5950/DEL/2019  
Assessment Year 2009-10

Shri Vineet Khunger, 1903, Kalyoso Tower No.3, Jaypee Wish town, Sector-128, Noida.		Income Tax Officer, Ward-2(5), Noida.
TAN/PAN: AHFPK2342D		
(Appellant)		(Respondent)

Appellant by:	Shri H.C. Prashar, Adv. Shri Hitaishi Prashar, Adv.		
Respondent by:	Shri Abhishek Kumar, Sr.DR		
Date of hearing:	31	05	2022
Date of pronouncement:	16	06	2022

**ORDER**

**PER PRADIP KUMAR KEDIA, A.M.:**

The captioned appeal has been filed by the Assessee against the order of the Commissioner of Income Tax (Appeals)-I, Noida ('CIT(A)' in short) dated 29.11.2018 arising from the assessment order dated 28.12.2016 passed by the Assessing Officer (AO) under Section 143(3) r.w.s. 147 of the Income Tax Act, 1961 (the Act) concerning AY 2009-10.

2. As per its grounds of appeal, the assessee has challenged the disallowance of interest of Rs.7,86,696/- by the Assessing Officer incurred on housing loan from ICICI bank.

3. With the assistance of the Id. counsel for the assessee, we observe that the impugned order of the CIT(A) is *ex-parte* in the absence of the assessee. The CIT(A) has disposed of the appeal

against the assessee mainly on the premise that the assessee has failed to corroborate his grievance with any substantive evidence.

4. On a reading of the impugned order of the CIT(A), we are inclined to agree with the plea taken on behalf of the assessee that the order passed by the CIT(A) is cryptic and non descript. The impugned order does not contain the factual matrix in proper perspective in the backdrop of which the conclusion has been drawn.

5. Secondly, in the instant case, the first appellate order is claimed to have been passed on 29.11.2018 whereas the order has been served/communicated to the assessee on 13.05.2019, i.e., after an inordinate delay of six months. Such inordinate delay has propensity to induce disquiet in the mind of the tax payer and cast aspersions on the fair conduct on the part of revenue. The CIT(A) is expected to follow the guiding principles in letter and spirit as provided in CBDT Instruction No.20/2003 dated 23.12.2003 which was reiterated vide CBDT letter F.No.279/Misc. 53/2003 ITJ dated 19.06.2015. Another communication F.No. DGIT (Vig.) /HQ /SF/Appeals/2017-18/9959 dated 08.03.2018 was yet again issued by CBDT to give impetus to timely dispatch of orders passed by CIT(A) to shun any suspicious about backdating and *mala fide* intent.

6. We thus find traction in the plea of the assessee that such belated service of first appellate order does cast some aspersions on fair play. However without going into any such controversy, we consider it expedient to restore the issue back to the file of the CIT(A) for *denovo* adjudication in accordance with law after giving proper opportunity to the assessee in this regard. The assessee is also cautioned to diligently attend the first appellate proceedings and extend full co-operation in the inquiry and explanation as may

be sought by the CIT(A). With these observations, the impugned order of the CIT(A) is set aside and restored back to the file of the CIT(A) for fresh adjudication in accordance with law.

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

**Order pronounced in the open Court on 16/06/2022.**

Sd/-  
**[SAKTIJIT DEY]**  
**JUDICIAL MEMBER**  
DATED: /06/2022

Sd/-  
**[PRADIP KUMAR KEDIA]**  
**ACCOUNTANT MEMBER**