

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH: 'C' NEW DELHI**

**BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. YOGESH KUMAR U.S., JUDICIAL MEMBER**

**I.T.A. No. 8916/DEL/2019 (A.Y 2012-13)**

Intec Appliances Pvt. Ltd. C/o Sandeep Sapra Advocate C- 673, New Friends Colony, New Delhi <b>PAN: AAACI8098R</b> <b>(APPELLANT)</b>	Vs.	ITO Ward-12(3) C.R. Building, New Delhi  <b>(RESPONDENT)</b>
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<b>Assessee by :</b>	<b>None</b>
<b>Department by:</b>	<b>Shri Anuj Garg, Sr. D.R</b>

<b>Date of Hearing</b>	<b>21.06.2022</b>
<b>Date of Pronouncement</b>	<b>06.07.2022</b>

**ORDER**

**PER YOGESH KUMAR U.S., JM**

The instant Appeal is filed against the order of Ld.CIT(A) dated 06/06/2017 wherein the Ld.CIT(A) has confirmed the disallowance made u/s 68 of the Act to the tune of Rs. 1,88,70,000/-.

2. When the matter is called neither the assessee nor his representative have appeared before us.

3. We have heard the Ld. DR, perused the material on record and gave our thoughtful consideration. As per Ground No. 1 of the Appeal, the assessee having a grievance against CIT(A) in passing an ex-parte order in violation of principles of natural justice, as the notices of hearing issued by the CIT(A) were

not received by the assessee, therefore, the assessee could not participate in the Appeal proceedings before the CIT(A).

4. We have gone through the order of Ld.CIT(A) the notices issued by CIT(A) has been returned with endorsement "*this office is closed for many days.*" Therefore, the CIT(A) proceed to pass an ex-parte order. Since, the assessee has raised a ground on non receipt of the notice issued by the CIT(A) and since the CIT(A) has passed ex-parte order, in the interest of justice, we find it appropriate to restore the matter to the file of CIT(A).

5. Accordingly, we set aside the order of CIT(A) and remand the matter to the file of CIT(A) with a direction to adjudicate appeal afresh after giving opportunity of being heard to the assessee by allowing the Ground No. 1 of the assessee for statistical purpose. Since we have remanded the matter to the file of CIT(A), other grounds of Appeal need not be adjudicate by us .

6. In the result, the Appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 06<sup>th</sup> July, 2022.

**Sd/-**

**( N. K. BILLAIYA )  
ACCOUNTANT MEMBER**

**Sd/-**

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

Dated : 06/07/2022

*\*R. Naheed\**

Copy forwarded to :

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI