

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F', NEW DELHI**

Before Sh. Saktijit Dey, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 8870/Del/2019 : Asstt. Year : 2011-12

Rangoli International Pvt. Ltd., 9H, 9 th Floor, Hansalaya Building, 15, Barakhamba Road, New Delhi-110001	Vs	Income Tax Officer, Ward-21(1), New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AAECR5935N		

**Assessee by : Sh. Prakash Hirawat, CA
Revenue by : Sh. Shankar Gupta, Sr. DR**

Date of Hearing: 05.07.2022	Date of Pronouncement: 13.07.2022
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of Id. CIT(A)-7, New Delhi dated 23.09.2019.

2. Brief facts of the case are that the assessee had filed return of income on 31.03.2012 declaring income of Rs.4,24,430/-. The assessment was completed on 30.11.2018 u/s 147/143(3) of the Income Tax Act, 1961 determining the total income at Rs.2,54,24,430/-.

3. On going through the record, we find that the Id. CIT(A) has summarily confirmed the order of the Assessing Officer and dismissed the appeal of the assessee without adjudicating the issue on merits. Hence, the case is being remanded back to the file of the Id. CIT(A) to adjudicate the issue on merits by passing a speaking order. The department would be at liberty

to initiate proceedings in accordance with the provisions of Income Tax Act for non-compliance to the notices, if any.

4. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 13/07/2022.

Sd/-

(Saktijit Dey)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 13/07/2022

Subodh Kumar, Sr. PS

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

ASSISTANT REGISTRAR