

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

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

Shri Anubhav Sharma, Judicial Member

ITA No. 6471/Del/2019 : Asstt. Year : 2009-10

ITA No. 6472/Del/2019 : Asstt. Year : 2009-10

Ved Prakash, H.No. 19, Gali No. 2, Satyam Enclave, Tejab Mill Compound, Ghaziabad-201001	Vs	Income Tax Officer, Ward-2(5), Ghaziabad
(APPELLANT)		(RESPONDENT)
PAN No. AJOPP9064C		

Assessee by : Sh. Anurag Jain, CA

Revenue by : Sh. M. Barnawal, Sr. DR

Date of Hearing: 14.07.2022	Date of Pronouncement: 15.07.2022
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ORDER

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

These appeals have been filed by the Assessee against the orders dated 29.05.2019 of Id CIT(A), Ghaziabad.

2. Since, the issues involved in both the appeals are identical, they were heard together and being adjudicated by a common order.

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.

4. The assessee shall file the reasons for delay in filing of the appeal before the Id. CIT(A).

5. 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.

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

Order Pronounced in the Open Court on 15/07/2022.

Sd/-

(Anubhav Sharma)
Judicial Member

Sd/-

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

Dated: 15/07/2022

Subodh Kumar, Sr. PS

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

ASSISTANT REGISTRAR