

**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. 8220/Del./2019 : Asstt. Year : 2011-12

ITA No. 8221/Del./2019 : Asstt. Year : 2012-13

Vishal Gold & Precious Stones Pvt. Ltd., 13/71, 2 nd Floor, West Punjabi Bagh, New Delhi-110026	Vs	DCIT, Circle-26(2), New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AABCV8836H		

Assessee by : Sh. Nagesh Behl, Adv.

Revenue by : Sh. T. Kipgen, CIT DR

Date of Hearing: 30.06.2022

Date of Pronouncement: 26.07.2022

ORDER

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

The present appeals have been filed by the assessee against the orders of Id. CIT(A)-15, New Delhi dated 12.07.2019.

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

3. The Id. CIT(A) has dismissed the appeal of the assessee for non-prosecution after relying on the order of the Assessing Officer. Before us, it was pleaded that the assessee could not attend the proceedings for the reasons beyond his control and given an opportunity, due compliance would be made before the Id. CIT(A). On going through the record and the peculiar facts and circumstances of the instant case, since no prejudice

would be caused to the revenue, the matter is being remanded back to the file of the Id. CIT(A) to accord a fresh opportunity to the assessee and pass a speaking order. Needless to say, 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 appeals of the assessee are allowed for statistical purposes.

5. In the result, the appeals of the assessee are allowed.

Order Pronounced in the Open Court on 26/07/2022.

Sd/-

(Saktijit Dey)
Judicial Member

Sd/-

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

Dated: 26/07/2022

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR