

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

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No. 1854/DEL/2020 [A.Y 2017-18)

M/s ATS Meadows (P) Ltd.
711/92, Deepali, Nehru Place
New Delhi

Vs. The Addl. CIT
Range - 76
New Delhi

PAN: AAFCP 7179 R

(Applicant)

(Respondent)

Assessee By : None
Department By : Shri Kanav Bali, Sr. DR

Date of Hearing : 16.08.2022
Date of Pronouncement : 16.08.2022

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

This appeal by the assessee is preferred against the order of the
ld. CIT(A) - 30, New Delhi dated 30.04.2019 pertaining to Assessment
Year 2017-18.

2. The grievances of the assessee read as under:

"1. That the order passed by the Id. CIT(A) u/s 271C was incorrect, bad in law and void ab initio.

2. That the assessed income by the Assessing Officer in the quantum proceedings is highly disputable and penalty levied on such amount is debatable as there is so much of doubt on the nature of present addition, also due to which the CBDT has issued clarification in relation to the same. The Id. CIT(A) has erred in upholding the penalty levied without looking into the merits of the case.

3. That the payment by the appellant to the HUDA is not liable to TDS as the same was in the statutory payment under the provision of Income Tax Act, 1961. The Id. CIT(A) has erred in upholding the same.

4. That the Assessing Officer was wholly unjustified and grossly erred in framing the order u/s 271C of the Act without any specific show cause to the appellant company and the Id. CIT(A) has erred in upholding the same.

3. None appeared on behalf of the assessee. We decided to proceed ex-parte. The Id. DR was heard at length. Case records carefully perused.

4. We find that though the ld. CIT(A) has referred to five notices issued to the assessee, but none of the notices was attended which forced the ld. CIT(A) to dismiss the appeal in limine.

5. In our considered opinion, the ld. CIT(A) ought to have decided the appeal on merits of the case and moreover, though the ld. CIT(A) has referred to the dates of issue of notices, but nowhere has mentioned that the notices were actually served upon the assessee at the given address.

6. In the interest of justice and fair play, we restore this appeal to the file of the ld. CIT(A) with a direction to decide the appeal on merits of the case after serving a proper notice and affording reasonable and sufficient opportunity of being heard to the assessee.

7. In the result, the appeal of the assessee in ITA No. 1854/DEL/2020 is treated as allowed for statistical purposes.

The order is pronounced in the open court on 16.08.2022.

Sd/-

**[ANUBHAV SHARMA]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 16th August, 2022.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	