

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : F : NEW DELHI

BEFORE SHRI C.M. GARG, JUDICIAL MEMBER
AND
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

ITA No.4766/Del/2019
Assessment Year: 2015-16

Vintron Convergys Ltd.,
78, Nehru Place,
Guru Amar Das Bhawan,
New Delhi.

Vs. ACIT,
Circle-26(2),
New Delhi.

PAN: AABCV6196J

(Appellant)

(Respondent)

Assessee by	:	Shri Satyajit Goel, CA & Shri Prateek Gupta, CA
Revenue by	:	Shri Ramdhan Meena, Sr. DR
Date of Hearing	:	30.08.2022
Date of Pronouncement	:	02.09.2022

ORDER

PER C.M. GARG, JM:

This appeal filed by the assessee is directed against the order dated 26.03.2019 of the CIT(A)-24, New Delhi, relating to Assessment Year 2015-16.

2. The grounds of appeal No.1(i) to 1 (iii) raised by the assessee read as under:-

(1) (i) That on facts and circumstances of the case, the Ld CIT(A) was not justified in dismissing the appeal without providing effective opportunity of hearing to the assessee and as such the order of CIT(A)

being without proper opportunity is illegal and against the principle of natural justice.

(ii) That the non appearance before the first appellate authority was due to circumstances beyond control and same being bonafide grounds, the assessee should have been provided opportunity of effective hearing.

(iii) That the Ld CIT(A) has grossly erred in rejecting the appeal without adjudicating the same on merits and as such the impugned order is not sustainable on facts and under law.”

3. The assessee, through the above grounds of appeal has agitated that the Id.CIT(A) has not provided reasonable and adequate opportunity of being heard to the assessee. It was also contended that the Id.CIT(A) has passed his *ex parte* order without giving any final opportunity to the assessee and without deciding the grounds taken by the assessee on merit.

4. The Id. Sr. DR, in all fairness, agreed to the contentions of the Id. Counsel of the assessee and submitted that if the Bench find it proper, the matter may be restored to the file of the CIT(A) for fresh adjudication.

5. On careful consideration of the above submissions and grounds of appeal taken by the assessee in Form No.36; and keeping in view the submissions of the Id. Counsel of the assessee that the assessee has not been given proper opportunity of being heard, this appeal is restored to the file of the CIT(A) at first appellate stage for fresh adjudication after allowing due opportunity of hearing to the assessee.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 02.09.2022.

Sd/-

(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-

(C.M. GARG)
JUDICIAL MEMBER

Dated: 02nd September, 2022.

dk

Copy forwarded to :

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

Asstt. Registrar, ITAT, New Delhi