

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "H": NEW DELHI**

**BEFORE SHRI NARENDRA KUMAR BILLAIYA, ACCOUNTANT MEMBER
AND
SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No. 207/DEL/2021
[Assessment Year: 2017-18]**

Sapras Architects And Engineers Pvt. Ltd., Basement 6 th , Jaipur Estate, Nizamuddin East, South Delhi-110013. PAN:AAJCS2024E	<u>Vs</u>	ACIT, Central Circle-18, New Delhi.
APPELLANT		RESPONDENT
Assessee represented by	None	
Department represented by	Sh. M. Baranwal, CIT DR	
Date of hearing	07.11.2022	
Date of pronouncement	07.11.2022	

ORDER

PER KUL BHARAT, JM:

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals)-27, New Delhi, dated 21.01.2021, pertaining to the assessment year 2012-13. The assessee has raised following grounds of appeal:

- “1. On the facts and circumstances of the case and in law, the Hon’ble Commissioner of income Tax (Appeals) erred in confirming the order of learned Assessing Officer.
 2. On the facts and circumstances of the case and in law, the Hon’ble Commissioner of income Tax (Appeals) erred in confirming the order of learned Assessing Officer passed in violation of section 153D of the I.T. Act, 1961.
 3. On the facts and circumstances of the case and in law, the Hon’ble Commissioner of income Tax (Appeals) erred in not allowing fresh claim of business expenditure of Rs. 67,43,600/-.
 4. All the above grounds are without prejudice to each other.
 5. The appellant craves leave to add any new ground of appeal or alter, amend or delete any of the above grounds of appeal.”
2. At the time of hearing no one attended the proceedings. The appeal was taken up for hearing in the absence of the assessee. It is seen from the records that before the learned CIT(Appeals) there was no representation on behalf of the assessee. Learned DR has no objection if the matter is restored to the file of the learned CIT(Appeals) for deciding the appeal on merit after hearing the assessee.
3. We have heard learned DR and perused the material on record. As agreed by the Learned DR and to subserve the interest of natural justice, the order of the learned CIT(Appeals) is set aside and the matter is restored to the file of the learned CIT(Appeals) for deciding the appeal of the assessee afresh on merit after affording reasonable opportunity of being heard to the assessee.

4. In the result, assessee's appeal is allowed for statistical purposes.

Order pronounced in open court during the course of hearing on 7th November, 2022.

Sd/-
(NARENDRA KUMAR BILLAIYA)
ACCOUNTANT MEMBER
 MP

Copy forwarded to:

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

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
 ITAT, NEW DELHI

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