

**IN THE INCOME TAX APPELLATE TRIBUNAL**

**(DELHI BENCH 'G' : NEW DELHI)**

**BEFORE SH. ANIL CHATURVEDI, ACCOUNTANT MEMBER  
AND  
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.1114/Del/2020  
(Assessment Year : 2015-16)

Shalimar Infrabuildtech Pvt. Ltd. New Delhi	Vs.	DCIT Circle 23(1), New Delhi
Appellant		Respondent
<b>PAN: AAQCS7302E</b>		

Assessee by	Sh. Subhash Aggarwal, Adv.
Revenue by	Shri Abhishek Kumar, Sr. DR

Date of hearing:	03.11.2022
Date of pronouncement:	09.11.2022

**ORDER**

**Per Anubhav Sharma, JM :**

The appeal has been filed by the assessee against order dated 16/1/20 in appeal no. 10258/18-19 New Delhi for assessment year 2015-16 passed by Commissioner of Income Tax (Appeal)-8, New Delhi (hereinafter referred to as the First Appellate Authority or in short 'Ld. F.A.A.') in regard to the appeal before it arising out of assessment order dated 28/12/2018 u/s 153C/143(3) of the Income Tax Act, 1961 passed by DCIT Circle-23(1), New Delhi (hereinafter referred to as the Assessing Officer or 'AO').

Heard and perused the record.

An adjournment application was filed for the Ld DR Sh. H.K Choudhary however, the Bench was of considered opinion that matter need not be decided on merits as before Ld. CIT(A), the appeal was decided ex-parte and an affidavit of the Director assessee company explaining circumstances has been filed before this Tribunal. It is deposed in affidavit that Sh. Darbara Singh CA was AR who was engaged but failed to make compliances for appeal.

No litigant should suffer due to alleged lapses on part of Counsel and ends of justice require giving opportunity to assessee to contest on merits before Ld. First Appellate Authority. Specially where certain questions of facts, like present, are involved.

Therefore, **the appeal is allowed for statistical purposes** and setting aside the impugned order the issues are restored to the files of Ld. CIT(A) to decide afresh after giving opportunity of hearing to the assessee/appellant.

**Order pronounced in the open court on 09<sup>th</sup> November, 2022.**

**-Sd/-  
(ANIL CHATURVEDI)  
ACCOUNTANT MEMBER**

**-Sd/-  
(ANUBHAV SHARMA)  
JUDICIAL MEMBER**

*Date:09.11.2022*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI