

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A" NEW DELHI

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

AND

Dr. B.R.R. KUMAR, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A No. 5292/Del/2019
निर्धारणवर्ष/Assessment Year : 2013-14

M/s. ANG Structure and Energy Pvt. Ltd., 3, Hemkunt Colony, New Delhi - 110 048.	<u>बनाम</u> Vs.	Income Tax Officer, Ward : 2 (4) New Delhi.
PAN No. AAFCA7359G		
अपीलार्थी/ Appellant		प्रत्यर्थी/ Respondent

निर्धारितीकीओरसे / Assessee by :	Shri Gautam Jain, Advocate; & Shri Ajit Kumar Jha, Adv.;
राजस्वकीओरसे / Department by :	Shri Kanav Bali, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing :	15.09.2022
उद्घोषणाकीतारीख/Pronouncement on :	21.11.2022

आदेश / O R D E R

PER C. N. PRASAD, J.M.

1, This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-32, New Delhi [hereinafter

referred to CIT (Appeals)] dated 30.08.2018 for the Assessment Year 2013-14.

2. At the outset, the Id. Counsel for the assessee submits that the Id. CIT (Appeals) passed an ex-parte order without giving a proper opportunity of being heard to the assessee.

3. The Id. DR has no serious objection in restoring the matter back to the file of the Id. CIT (Appeals).

4. Heard both the parties and keeping in view the complexity of the issue involved, we feel it appropriate to restore the appeal back to the file of the Id. CIT (Appeals), who shall give an opportunity to the assessee to make its submissions. Thus, we restore this appeal to the file of the Id. CIT (Appeals) who shall decide in accordance with law, after providing an opportunity of being heard to the assessee. The assessee undertake to co-operate with the proceedings before the Id. CIT (Appeals) without taking un-necessary adjournments.

5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on : 21/11/2022

Sd/-
(B.R.R. KUMAR)
ACCOUNTANT MEMBER

Sd/-
(C. N. PRASAD)
JUDICIAL MEMBER

Dated : 21/11/2022

MEHTA

Copy forwarded to :

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

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	15.11.2022
Date on which the typed draft is placed before the dictating member	16.11.2022
Date on which the typed draft is placed before the other member	21.11.2022
Date on which the approved draft comes to the Sr. PS/ PS	21.11.2022
Date on which the fair order is placed before the dictating member for pronouncement	21.11.2022
Date on which the fair order comes back to the Sr. PS/ PS	21.11.2022
Date on which the final order is uploaded on the website of ITAT	21.11.2022
Date on which the file goes to the Bench Clerk	21.11.2022
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	