

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

**BEFORE SH. N.K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. KUL BHARAT, JUDICIAL MEMBER**

ITA No.789/Del/2021  
Assessment Year: 2016-17

<b>Dream Merchants Realtors (P) Ltd. H-69, Outer circle Connaught Place, New Delhi-110001 PAN No.AADCD9482F</b>	<b>Vs</b>	<b>ACIT Range-7 New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

<b>Appellant</b>	Sh. Lalit Mohan, CA
<b>Respondent</b>	Ms. Sweta Yadav, Sr. DR

Date of hearing:	21/11/2022
Date of Pronouncement:	21/11/2022

**ORDER**

**PER N.K. BILLAIYA, AM:**

This appeal by the assessee is preferred against the order of the CIT(A)-3, New Delhi dated 14.08.2019 pertaining to A.Y.2016-17.

2. The sum and substance of the grievance of the assessee is that the CIT(A) erred in dismissing the appeal of the assessee in

limine without affording a reasonable and adequate opportunity of being heard to the assessee.

3. We have carefully perused the order of the first appellate authority. We find force in the grounds of appeal taken by the assessee. The CIT(A) has dismissed the appeal of the assessee relying upon the decision of this Tribunal in the case of Multiplan India Private Limited 38 ITD 320.

4. In our considered opinion the first appellate authority ought to have decided the appeal on merits of the case. Therefore, in the interest of justice and fair play we restore this appeal to the files of the CIT(A). The CIT(A) is directed to decide the appeal on merits of the case after affording a reasonable and sufficient opportunity of being heard to the assessee.

5. In the result, the appeal filed by the assessee is allowed for statistical purpose.

6. Decision announced in the open court on 21.11.2022.

Sd/-  
**(KUL BHARAT)**  
**JUDICIAL MEMBER**

\*NEHA, Sr. Private Secretary\*

Date:- .11.2022

Copy forwarded to:

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

Sd/-  
**(N. K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR  
 ITAT NEW DELHI