

**IN THE INCOME TAX APPELLATE TRIBUNAL**

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

**BEFORE SH. N.K.BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.929/Del/2020, A.Y. 2016-17

M/s. Super King Investments Pvt. Ltd., 59-A/19, Plot No. 44, Ground Floor, Gali No. 3, Guru Nanak Pura, Laxmi Nagar Delhi PAN : AABCS0875R	Vs.	ITO, Ward-24(4), New Delhi
Appellant		Respondent

Assessee by	None
Revenue by	Ms. Sangeeta Yadav, Sr. DR

Date of hearing:	18.01.2023
Date of Pronouncement:	18.01.2023

**ORDER**

**Per Anubhav Sharma, JM :**

1. Heard and perused the record.
2. Assessee has preferred this appeal against the impugned order of Ld. CIT(A) dated 15.01.2020 whereby the appeal of assessee was dismissed for non-appearance and prosecution and also sustained additions on merits.

The assessee has challenged the same before this Tribunal raising following grounds :-

*“1. That Ld. CIT(A) has wrongly and illegally passed ex-party order in spite of the facts that the appeal was regularly attended before his predecessor and on the appointed date i.e. on 14.01.2020, our counsel was out of station for some urgent work, the appellant prays to set aside the appeal order.*

*2. That the CIT(A) has wrongly and illegally confirmed the order of Ld. AO in respect of addition of Rs. 5,11,55,584/-, the amount of interest claimed during the year on the basis of accrual of interest, his action is unjust, arbitrary and against the facts and circumstances of the case.*

*3. That the appellant craves leave to add, alter or delete any ground of appeal with the leave of the Hon’ble Bench.”*

3. As the case was called for hearing today, non-appeared for the assessee and the record shows that of earlier opportunities also non-appeared, though notices have been issued repeatedly. It appears that the assessee is not interested to prosecute the appeal. On hearing Ld. DR she supported the findings of Ld. Authorities below and submitted that assessee is habitual of not giving assistance.

4. Giving thoughtful consideration to the matter on record and the submissions it can be observed that Ld. CIT(A) in the impugned order mentions that on three occasions Sh. S.K.Chaturvedi, CA appeared for the assessee. Thereafter notices were affixed at the address provided. As non-appeared, in para no. 4, the Ld. CIT(A) dismissed the appeal for non-appearance. However, in para 5 also sustained the addition on merits observing that in appellate proceedings neither Ld. AR has attended nor any further details have been filed by appellant company.

5. The bench is of considered opinion that the irregularity lies in the facts of dismissing the appeal for non-prosecution then also on merits for mere non-prosecution without examining the merits of the grounds. The end of justice require giving assessee opportunity to contest before Id. CIT(A) on merits. Accordingly, ground no. 1 is allowed and the appeal is allowed for statistical purposes. Ld. CIT(A) shall given opportunity of hearing and decide the appeal argued on merits.

**Order pronounced in the open court on 18<sup>th</sup> January, 2023.**

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

*Date:-18.01.2023*

*\*Binita, SR.P.S\**

Copy forwarded to:

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

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

ASSISTANT REGISTRAR  
ITAT, NEW DELHI