

**THE INCOME TAX APPELLATE TRIBUNAL
DELHIBENCH 'D', NEW DELHI**

**Before Sh. Kul Bharat, Judicial Member
Dr. B. R. R. Kumar, Accountant Member**

ITA No. 1305/Del/2021: Asstt. Year: 2012-13

Geometra International Pvt Ltd, 71, UBI Crascet No. 02-10, Excaliber Centre, Singapore	Vs.	ITO, International Taxation- 1(3)(2), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AADCG7669P		

**Assessee by : Ms. Kirti Kamdar, AR
Revenue by : Sh. Sanjay Kumar, Sr. DR**

Date of Hearing: 07.03.2023	Date of Pronouncement: 10.03.2023
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ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of the Id CIT(A)-42, New Delhi dated 06.08.2021 for AY 2012-13.

2. Heard the arguments of both the parties and perused the material available on record.

3. We find that the case has been reopened u/s 148 of the Act and the order has been passed ex-parte owing to non attendance of the assessee during the proceedings. We find that the assessee has not attended before the Id CIT(A). Further, we also find that the Id CIT(A) has summarily dismissed the appeal of the assessee which has been filed with a delay of 36 days. Owing to the order of the Hon'ble Supreme Court and also the conditions of Corona prevalent at that time we hold that the delay be condoned

and direct the Id CIT(A) to pass a speaking order on merits after duly observing the principles of natural justice.

4. In the result, the appeal of the assessee is filed by the assessee.

Order Pronounced in the Open Court on 10/03/2023.

Sd/-

(Kul Bharat)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 10/03/2023

Ajay Kumar Keot, Sr. PS

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

ASSISTANT REGISTRAR