

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

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

ITA No.1705 & 1706/Del/2022
Assessment Year: 2014-15 & 2015-16

CEA Consultants Pvt. Ltd. C/o Kapil Goel Adv. F- 26/124, Sector-7, Rohini, New Delhi -110085 PAN No.AAACC2342N	Vs	DCIT Central Circle-2 Noida
(APPELLANT)		(RESPONDENT)

Appellant by	None
Respondent by	Ms. Rishpal Bedi, CIT DR

Date of hearing:	30/05/2023
Date of Pronouncement:	30/05/2023

ORDER

PER N. K. BILLAIYA, AM:

ITA No.1705/Del/2022 and 1706/Del/2022 are two separate appeals by the assessee preferred against the two separate orders of the CIT(A)-4, Kanpur dated 18.05.2022 pertaining to A.Y.2014-15 and 2015-16.

2. Since common issues are involved in both the appeals they were heard exparate and disposed of by this common order for the sake of convenience and brevity.

3. None attended on behalf of the assessee inspite of notices to the assessee. We decided to proceed exparate.

4. The common grievance in both the appeals are as under :-

1. *That on the facts and in the circumstances of the case and in law, the Ld CIT-A vide impugned order dated 18.05.2022 has grossly erred in dismissing assessee's appeal for want of prosecution without lawfully adjudicating the appeal on its independent merit by deciding the self explanatory appeal grounds raised vide FORM 35 as per provisions of sec. 251(1) of the 1961 Act.*

2. *That on the facts and in the circumstances of the case and in law, the Ld CIT-A vide impugned, order dated 18.05.2022 has grossly erred in not accepting the legal and jurisdictional plea/ground that there is lack of mandatory VALID approval u/s 153D as per undisputed facts of the case due to which impugned extremely "HIGLY PITCHED" assessment is void ab initio.*

3. *That on the facts and in the circumstances of the case and in law, the Ld CIT-A vide impugned order dated 18.05.2022 has grossly erred in not deleting the unlawful and arbitrary additions/disallowances made in impugned extremely "high pitched" assessment order which were patently made without any "application of mind" and in total/complete violation of principles of natural justice that is without valid/requisite mandatory SCN/ "SHOW CAUSE NOTICE" as per CBDT instruction no. 20/2015 dated 29.12.2015 (which is firmly Established when main addition u/s 68 of Rs 90,31,50,000 is rested on elementary terra-firma of sec. 68).*

4. *That on the facts and in the circumstances of the case and in law, the Ld. CIT-A vide impugned order dated 18.05.2022 has grossly erred in not accepting the appellant case that all the additions/ disallowances made in impugned HIGH PITCHED asst. order defies all sense of rationality and are made in most arbitrary and capricious manner.*

5. As can be seen from the grounds of appeal and also from the perusal of the order of the CIT(A) the appeals have been dismissed for want of prosecution as none attended the appellate proceedings.

6. In our considered view the first appellate authority ought to have dismissed / decided the appeals on merits of the case.

7. In the interest of justice we restore both the appeals to the files of the CIT(A). The CIT(A) is directed to decide the appeal afresh after affording a reasonable and sufficient opportunity of being heard to the assessee.

8. In the result, both the appeals are allowed for statistical purpose.

9. Decision announced in the open court on 30.05.2023.

Sd/-
[ANUBHAV SHARMA]
JUDICIAL MEMBER

Sd/-
[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Dated: .05.2023

Neha

Copy forwarded to:

1. Appellant
2. Respondent
3. CITi
4. CIT(A)
5. DR

Asst. Registrar
ITAT, New Delhi