

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "B": NEW DELHI  
BEFORE Shri C.M. Garg, Judicial Member  
AND  
Shri Pradip Kumar Kedia, Accountant Member**

ITA No. 1100 & 1101/Del/2020  
(Assessment Year: 2015-16)

Drizzle Construction P. Ltd, C/o Mayank Chauhan, 305, Kiran Villa, Saket, University Road, Meerut,	Vs.	ITO, Ward-7(4), New Delhi
(Appellant)		(Respondent)
<b>PAN: AAECD9145N</b>		

Assessee by :	None
Revenue by:	Sh. Sanjay Kumar Yadav, Sr. DR
Date of Hearing	11/05/2023
Date of pronouncement	30/06/2023

**ORDER**

**PER C. M. GARG, J. M.:**

1. These appeals have been filed by the assessee against the orders of the Id CIT(A)-3, New Delhi dated 20.01.2020 for AY 2015-16.
2. When the appeals were called for hearing, neither the assessee nor any authorized representative or any adjournment applications have been filed. However, on perusal of the appeal record we find that these appeals can be adjudicated ex parte qua assessee after hearing the arguments of the Id Sr. DR.
3. The Id Sr. DR in all fairness, candidly agreed to the observations of the bench that the Id CIT(A) has passed first appellate order in absence of assessee on account of non-prosecution of appeals by passing a cryptic order without any specific adjudication of grounds raised by the assessee in Form No. 35. The Id CIT(A) should not have dismissed the appeal on non-prosecution

therefore, the first appellate order in both the appeals are not sustainable and thus we set aside the same. Consequently, the appeals are restored to the file of the Id CIT(A) for fresh adjudication after allowing due opportunity of hearing to the assessee and without being influenced with the earlier first appellate orders.

4. In the result, the appeals are allowed for statistical purposes.  
Order pronounced in the open court on 30/06/2023.

**-Sd/-**  
**(Pradip Kumar Kedia)**  
**ACCOUNTANT MEMBER**

**-Sd/-**  
**(C. M. GARG)**  
**JUDICIAL MEMBER**

Dated: 30/06/2023  
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi