

**IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'A' : NEW DELHI)**

**SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
and  
SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

**ITA No.2337/Del./2019  
(ASSESSMENT YEAR : 2015-16)**

Adventure Resorts and Cruises Pvt. Ltd.,  
66 – 67, UGF, Charmwood Plaza,  
Eros Garden, Near Suraj Kund,  
Faridabad – 121 009 (Haryana).

vs. DCIT, Circle 1 (2),  
New Delhi.

**(PAN : AAACF6111G)**

**(APPELLANT)**

**(RESPONDENT)**

ASSESSEE BY : Shri Arun Kishore, CA  
REVENUE BY : Shri Kanv Bali, Sr. DR

Date of Hearing : 17.07.2023  
Date of Order : 19.07.2023

**ORDER**

**PER SHAMIM YAHYA, ACCOUNTANT MEMBER :**

This appeal filed by the assessee is directed against the order of Id. CIT (Appeals)-I, New Delhi dated 16.01.2019 pertaining to Assessment Year 2015-16.

2. Although assessee has raised various grounds but one ground is that the Id. CIT (A) did not give appropriate opportunity of being heard to the assessee.

3. We have heard the Id. DR for the Revenue and perused the records. Assessee has sought adjournment but we find that the Id. CIT (A) has not adjudicated the appeal and has applied multiplan. Ld. CIT (A) has dismissed the appeal for non-proper submissions from the assessee. Ld. CIT (A) has not mentioned what was required and what was not provided by the assessee mentioning that on various dates, assessee did not appear and also not filed written submissions/paper book.
4. In our considered opinion and in the interest of justice, the matter may be remanded to Id. CIT (A) and Id. CIT (A) is directed to consider afresh and pass an appropriate speaking order after giving appropriate opportunity of being heard to the assessee.
5. In the result, the appeal of the assessee is allowed for statistical purposes.

**Order pronounced in the open court on this 19<sup>th</sup> day of July, 2023.**

**Sd/-  
(YOGESH KUMAR US)  
JUDICIAL MEMBER**

**sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER**

**Dated the 19<sup>th</sup> day of July, 2023  
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-I, New Delhi
- 5.CIT(ITAT), New Delhi.

AR, ITAT  
NEW DELHI.

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