

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

ITA No. 2267/Del/2022  
(Assessment Year: 2013-14)

Ayaan Buildcon Pvt. Ltd, H-104, Friends Apartments, IP Extension, Patparganj, New Delhi (Appellant) <b>PAN: AAKCA4383R</b>	Vs. ACIT, Central Circle-29, New Delhi  (Respondent)
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Assessee by :	Sh. Prince Bansal, CA
Revenue by:	Sh. Amit Katoch, Sr. DR

Date of Hearing	10/07/2023
Date of pronouncement	14/07/2023

**ORDER**

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

1. This appeal has been filed by the assessee against the order of the Id CIT(A)-30, New Delhi dated 20.07.2022 for AY 2013-14.
2. The assessee's representative (AR) submitted that the Id CIT(A) has erred on facts and in law in dismissing the appeal of the appellant by erroneously assuming that the appellant assessee is not interested in pursuing the appeal solely on the basis of non-appearance of the appellant on the basis of notices apparently sent on registered email id. He further submitted that the Id CIT(A) has also erred in dismissing the appeal of the appellant without considering the fact that the assessment of the appellant was reopened mechanically without any application of mind and without verifying the fact of record by the AO, therefore, the same was bad in law and invalid. The Id AR submitted that the assessee has not

been allowed opportunity of being heard therefore, first appellate order may kindly be set aside.

3. Replying to the above the Id Sr. DR supported the orders of the authorities below. However, in all fairness, the Id Sr. DR candidly submitted that if it is found just and proper then the department has no serious objection if the matter is restore to the file of the Id CIT(A) for afresh adjudication of the appeal after allowing due opportunity of hearing to the assessee.

4. In view of the above submissions we deem it proper to restore the appeal to the file of the Id CIT(A) for afresh adjudication of the first appeal of the assessee after allowing due opportunity of hearing to the assessee without being influenced with the earlier first appellate order.

Order pronounced in the open court on 14/07/2023.

**-Sd/-**  
**(B. R. R. Kumar)**  
**ACCOUNTANT MEMBER**

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

Dated: 14/07/2023  
A K Keot

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

ASSISTANT REGISTRAR  
ITAT, New Delhi