

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: G: NEW DELHI

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER
AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER

ITA No.4497/Del/2017
Assessment Year: 2012-13

M/s Tara Developers Pvt. Ltd., Room No. 1/109, 1 st Floor, Laxmi Nagar Extension, New Delhi 110092 PAN AABCT 9954 G	vs.	ITO Ward-25(1), New Delhi
(Appellant)		(Respondent)

For Assessee:	Shri Samyak Jain, Adv.
For Revenue:	Shri Anuj Garg, Sr. DR

Date of Hearing :	06.07.2023
Date of Pronouncement :	25.07.2023

ORDER

PER CHANDRA MOHAN GARG, J.M.

This appeal has been filed against the order of Ld. CIT(A)-10, New Delhi dated 06.04.2015 for AY 2012-13.

2. The learned Senior DR, in all fairness, agreed to the submission of the assessee placed in ground no. 3 & 4 of assessee that the assessee was not provided due opportunity of hearing during first appellate proceedings. Therefore, the Id. Senior DR submitted that if it is found necessary, just and proper then the Department has no serious objection is if the matter is restored to the file of Id. CIT(A) for afresh adjudication of appeal. In view of foregoing first appellate order is set aside and the matter is restored to the file of Id. CIT(A) to the first appellate stage for afresh adjudication of first appeal after allowing due opportunity of hearing to the assessee and without being influenced with the earlier first appellate order. It is made clear that

the all contentions, grounds and explanation of the Assessing Officer as well as assessee are open for adjudication and consideration.

3. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 25.07.2023.

Sd/-
(DR. B.R.R. KUMAR)
ACCOUNTANT MEMBER

Sd/-
(CHANDRA MOHAN GARG)
JUDICIAL MEMBER

Dated: 25th July, 2023.

NV/-

Copy forwarded to :

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

// By Order //

Asstt. Registrar, ITAT, New Delhi