

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

**Before Sh. C. M. Garg, Judicial Member**

**Dr. B. R. R. Kumar, Accountant Member**

**ITA No. 372/Del/2021: Asstt. Year: 2015-16**

M/s Bhanot Construction & Housing Ltd., 310-311, Bhanot Corner, 1-2, Pamposh Enclave, Greater Kailash-I, New Delhi (APPELLANT)	Vs.	ACIT, Circle-4(2), New Delhi (RESPONDENT)
<b>PAN No. AAACB0949A</b>		

**Assessee by : Sh. Gian Bhardwaj, FCA  
Revenue by : Sh. Kanv Bali, Sr. DR**

**Date of Hearing: 07.08.2023**

**Date of Pronouncement: 30.08.2023**

**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of Id. CIT(A)-2, New Delhi dated 16.05.2019.

2. The appeal of the assessee has been dismissed due to non-compliance by the assessee before the AO. Before us, it was argued that the assessee could not appear before the AO owing to reasons beyond their control. Before us, it was submitted that given an opportunity due to compliance made before the AO and hence, in the interest of justice, we remand the matter back to the file of the Id. CIT(A) to afford an opportunity to the assessee and adjudicate *de novo* on merits of the case.

3. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 30/08/2023.

Sd/-

**(C. M. Garg)**  
**Judicial Member**

**Dated: 30/08/2023**

\*Ajay Kumar Keot, Sr. PS\*

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**ASSISTANT REGISTRAR**