

IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "A" : DELHI]

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

A N D

SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A Nos. 1198/Del/2023
निर्धारणवर्ष /Assessment Year: 2017-18.

Anand Duplex Ltd., A - 58, Saket, Meerut - 250 003. Uttar Pradesh.	<u>बनाम</u> Vs.	DCIT, Circle : 1(1)(1) Meerut.
PAN No. AABCA4927A		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारितकीओरसे /Assessee by :	Shri Ramit Kakkar, Advocate;
राजस्वकीओरसे / Department by :	Shri Kanv Bali, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing :	26/09/2023
उद्घोषणाकीतारीख/Pronouncement on :	27/09/2023

आदेश / O R D E R

PER C. N. PRASAD, J. M. :

1. This appeal is filed by the assessee against the order of the ld. Commissioner of Income Tax (Appeals)/National

Faceless Appeal Centre [NFAC] Delhi dated 28.02.2023 for assessment year 2017-18.

2. The Id. Counsel for the assessee, at the outset, submits that the Centralized Processing Centre, Bangalore, while processing the return under section 143(3) of the Income Tax Act, 1961 (the Act) made several adjustments against which the assessee preferred an appeal before the Id. CIT (Appeals)/NFAC, Delhi. The Id. Counsel submits that the Id. CIT (Appeals)/NFAC, Delhi in page No. 4 stated that “following additions made by the CPC are deleted.” However, the Id. CIT (Appeals) failed to mention what are the adjustments which were deleted as the Assessing Officer made as many as 10 adjustments. The Id. CIT (Appeals) failed to mention the adjustments which are deleted and, therefore, the matter may be sent back to the Id. CIT (Appeals) for proper adjudication.

3. The Id. DR has no objection.

4. On hearing both the sides and perusing the order of the Id. CIT (Appeals)/NFAC, we observe that the Id. CIT (Appeals) inadvertently did not mention the adjustments which were deleted. Thus, we are of the view that this appeal should go back to the file of the Id. CIT (Appeals) for fresh adjudication after providing adequate opportunity of being heard to the assessee. This appeal is restored to the file of the Id. CIT (Appeals).

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on : 27/09/2023.

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Sd/-
(C. N. PRASAD)
JUDICIAL MEMBER

Dated : 27/09/2023.

MEHTA

Copy forwarded to :

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

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	26.09.2023
Date on which the typed draft is placed before the dictating member	26.09.2023
Date on which the typed draft is placed before the other member	27.09.2023
Date on which the approved draft comes to the Sr. PS/ PS	27.09.2023
Date on which the fair order is placed before the dictating member for pronouncement	27.09.2023
Date on which the fair order comes back to the Sr. PS/ PS	27.09.2023
Date on which the final order is uploaded on the website	27.09.2023
Date on which the file goes to the Bench Clerk	27.09.2023

Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	