

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

Before Sh. C. M. Garg, Judicial Member

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

ITA No. 1475/Del/2020 : Asstt. Year : 2016-17

M/s Gold Field Shiksha Sansthan, 703, Krystal Apartment, Sector-48, Faridabad-121001	Vs	DCIT(Exemptions), Chandigarh
(APPELLANT)		(RESPONDENT)
PAN No. AAATG5277D		

Assessee by : Sh. Aman Garg, CA

Revenue by : Mr. Waseem Arshad, CIT-DR

Date of Hearing: 17.10.2023

Date of Pronouncement: 19.10.2023

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), Faridabad dated 16.03.2020.

2. The assessee filed return of income on 19.02.2018 which was processed u/s 143(1) of the Income Tax Act, 1961. The assessment has been completed on 30.12.2018 determining the taxable income of (-) Rs.18,80,53,267/- against the loss claimed by the assessee of Rs.22,74,01,535/- .

3. The proceedings before the Id. CIT(A) were as under:

Sl. No.	Date	Event
1.	03.10.2019	Notice u/s 250 was issued for 04.11.2019 via e-mail and speed post.
2.	14.11.2019	The notice was returned back with the remarks of the postal department "not available".

3.	26.11.2019	Fresh notice u/s 250 was issued for 16.12.2019 through email and speed post.
4.	10.12.2019	The notice was returned back with the remarks of the postal department that "बिना पता बताए छोडगये"
5.	24.12.2019	Fresh notice u/s 250 was issued for 07.01.2020 via email and speed post.
6.	10.12.2019	The notice was returned back with the remarks of the postal department that "बिना पता बताए छोडगये"
7.	15.01.2020	Another notice u/s 250 was issued for 27.01.2020 via email and speed post.
8.	27.01.2020	On request the case was adjourned to 20.02.2020.
9.	20.02.2020	None attended nor any written submissions were filed.

4. The Id. CIT(A) confirmed the order of the Assessing Officer. Aggrieved with the order of the Id. CIT(A) confirming the order of the Assessing Officer, the assessee filed appeal before the Tribunal on 07.08.2020. We observe that there is no effect on payment of tax by the assessee as the assessed returned income culminated in loss of Rs.18.80 Crores. This only leads to conclusion that the assessee is aggrieved with the additions on a basis of principle and future effect of carry forward of losses. The assessee has failed to appear on 9 occasions before the Id. CIT(A) and has taken up the grounds before the Tribunal pertaining to legal principles of "*audi alteram partem*" and sustenance of order of the AO by the Id. CIT(A) on "*ex-parte*" basis. We strongly believe that every assessee has a right to appeal before the authorities against any addition or disallowance made to the returned income, at

the same time, it is least expected that the assessee would comply to the notices issued by the authorities in an appropriate way. The assessee having miserably failed to attend before the Id. CIT(A) has taken the grounds of "*audi alteram partem*" before us. While the grievance of the assessee is not being preempted by us, at the same time, we feel that the conduct of the assessee is clogging the already burdened justice delivery system. Hence, we hereby direct the assessee to pay an amount of Rs.1000/- to the "Prime Minister's National Relief Fund" and approach the Id. CIT(A) for a fresh hearing *denovo* which shall be considered. The Id. CIT(A) is hereby directed to afford an opportunity of being heard to the assessee before conclusion of the proceedings.

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

Order Pronounced in the Open Court on 19/10/2023.

Sd/-

(C. M. Garg)
Judicial Member

Dated: 19/10/2023

Subodh Kumar, 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