

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

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A No.113/Del/2023
निर्धारणवर्ष/Assessment Year: 2020-21

Grohe India Pvt. Ltd., Plot No. 75, Sector : 8, IMT - Manesar, Gurgaon, Haryana - 122 050.	<u>बनाम</u> Vs.	ACIT, (OSD) New Delhi.
PAN No. AACCG6062B		
अपीलार्थी /Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by :	Shri K. M. Gupta, Advocate;
राजस्वकीओरसे / Department by :	Shri Vivek Kumar Upadhyay, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing :	21/08/2023
उद्घोषणाकीतारीख/Pronouncement on :	31/10/2023

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 Id. Commissioner of Income Tax (Appeals) [hereinafter referred to CIT

(Appeals)]/National Faceless Appeal Centre (NFAC) New Delhi, dated 18.11.2022 for the assessment year 2020-21.

2. The assessee raised several grounds of appeal on addition/disallowance made by the CPC, Bengaluru, while processing the return under section 143(3) and also challenged the order of the Id. CIT (Appeals) in passing the impugned order without providing adequate opportunity of being heard to the assessee.

3. The Id. Counsel for the assessee, at the outset, submits that the Id. CIT (Appeals)/NFAC disposed off the appeal without giving adequate opportunity of hearing to the assessee. The Id. Counsel further referring to page Nos. 1 and 6 of the paper book submits that the appeal was fixed for hearing on 26.09.2022 and 28.09.2022 by the Id. CIT (Appeals)/NFAC and the assessee responded to the said notices by furnishing adjournment letter on 26.09.2022 and on 28.09.2022 the assessee furnished written submissions along with paper books in support of the contentions raised in the appeal. The Id. Counsel submits that without referring to any of these written submissions or the documents filed in the paper book, the Id. CIT (Appeals) disposed off the appeal observing that the appellant nor his representative neither filed/forwarded any submissions or even sought any adjournment, which is factually wrong. Therefore, the Id. Counsel for the assessee submits that the matter may be restored to the file of the Id. CIT (Appeals) for deciding the issue afresh considering the submissions and the documents placed in the paper book.

4. The ld. DR has no serious objection in restoring the matter back to the file of the ld. CIT (Appeals).

5. Heard rival submissions perused the materials placed before us. We find force in the contentions of the ld. Counsel. The screen shot of the I.T. Portal which are placed in the paper book suggests that the assessee indeed furnished replies on 26.09.2022 and also on 28.09.2022 wherein written submissions along with paper books were furnished. We further observe that the ld. CIT (Appeals) while disposing off the appeal stated that in response to notice of hearing neither the assessee nor his representative filed/forwarded any submissions nor sought for any adjournment which is factually not true. We further observe that the ld. CIT (Appeals) while disposing off the appeal in respect of ground No. 3 i.e. addition on account of ICDS-V fixed assets amounting to Rs.2,89,50,940/- was simply sustained observing that the assessee failed to respond to notices sent by NFAC without giving any finding on merits even though the assessee contended that the said amount has already been disallowed by the assessee in the return of income filed. Therefore, we are of the view that this appeal should be restored to the file of the ld. CIT (Appeals)/NFAC for deciding afresh in accordance with law after providing adequate opportunity of being heard to the assessee. Thus this appeal is restored to the file of the ld. CIT (Appeals)/NFAC to decide afresh in accordance with law.

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

Order pronounced in the open court on : 31/10/2023.

Sd/-
(M. BALAGANESH)
ACCOUNTANT MEMBER

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

Dated : 31/10/2023.

MEHTA

Copy forwarded to :-

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

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	18.10.2023
Date on which the typed draft is placed before the dictating member	19.10.2023
Date on which the typed draft is placed before the other member	31.10.2023
Date on which the approved draft comes to the Sr. PS/ PS	31.10.2023
Date on which the fair order is placed before the dictating member for pronouncement	31.10.2023
Date on which the fair order comes back to the Sr. PS/ PS	31.10.2023
Date on which the final order is uploaded on the website	31.10.2023
Date on which the file goes to the Bench Clerk	31.10.2023
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	