

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

**BEFORE SH. SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SHRI KUL BHARAT, JUDICIAL MEMBER**

ITA No.2112/DEL/2022
(Assessment Year : 2018-19)

M/s. Fiberhome Telecommunication Technologies Co. Ltd., India Project Office – 411, Vishal Tower 10 District Center, Janakpuri, Delhi-58 PAN No. AABCF 7261 J (APPELLANT)	Vs.	ACIT Circle Int. Taxation 1(3)(1), New Delhi (RESPONDENT)
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Assessee by	Shri Baldevraj & Maneesh Upneja, C.A.
Revenue by	Shri Vijay B. Vasanta, CIT-D.R.

Date of hearing:	07.11.2023
Date of Pronouncement:	07.11.2023

PER SHAMIM YAHYA, AM :

This appeal filed by the assessee is challenging the final assessment order passed under section 143(3) read with section 144C(13) of the Income-tax Act, 1961 pertaining to Assessment Year 2018-19, in pursuance to the directions of learned Dispute Resolution Panel (DRP).

2. Although, the assessee has raised several grounds, at the outset, learned Counsel for the assessee prayed that in this case, learned DRP has admitted certain additional evidences and asked the AO to examine them and pass a speaking order but AO has not done so. Hence, learned Counsel prays that the matter may be remitted to the Assessing Officer following the directions of the learned DRP and pass the order accordingly.

3. Per contra, learned DR did not have any objection to this proposition.
4. Having heard both the parties and perusing the records, we find that the learned DRP in para 3.2.2 of its order has held as under:
- “3.2.2 Along with the aforesaid submission, the assessee furnished an application for additional evidence vide submission dated 18.04.2022 which was remanded to the AO vide this office letter dated 19.04.2022. Reminders dated 02.05.2022 & 09.05.2022 were also sent to the AO for expediting the remand report. However, no remand report was submitted as directed by this Panel. The Panel, therefore, directs the AO to consider the submission of the assessee dated 18.04.2022 along with the additional evidence and pass a speaking order in respect thereof.”*
5. We note that in the assessment order passed by the Assessing Officer, the above directions have not been complied with although, the same is noted therein. Hence, in the interest of justice, we remit this issue to the file of Assessing Officer. The Assessing Officer is directed to consider the issue afresh after duly considering the direction of the learned DRP as above.
6. In the result, the appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced in the open court on 07.11.2023

Sd/-

**(KUL BHARAT)
JUDICIAL MEMBER**

Date:- 07.11.2023

*Priti Yadav, Sr. PS**

Copy forwarded to:

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

Sd/-

**(SHAMIM YAHYA)
ACCOUNTANT MEMBER**

ASSISTANT REGISTRAR
ITAT NEW DELHI