

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

**Before Sh. Saktijit Dey, Vice President
Dr. B. R. R. Kumar, Accountant Member**

ITA No. 7153/Del/2019 : Asstt. Year: 2015-16

TNSI Retail Pvt. Ltd., FF, 34, DLF Industrial Area, Najafgarh Road, Kirti Nagar, New Delhi-110037	Vs	Addl. CIT, Range-27, New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AACCI3288B		

**Assessee by : Sh. Ashwani Kumar, CA
Revenue by : Sh. Amit Katoch, CIT-DR**

Date of Hearing: 09.10.2023

Date of Pronouncement: 11.12.2023

ORDER

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

The present appeal has been filed by assessee against the order of Id. CIT(A)-9, New Delhi.

2. Following grounds have been raised by the assessee:

"1. That on the facts and circumstances of the case, the order dated 17 June 2019 passed by the learned Commissioner of Income Tax (Appeals) ['CIT(A)'] is without judicious appreciation of the facts and position in law, and thus, erroneous insofar as the same upholds the order dated 22 December 2017 passed by the Assessing Officer ['AO'].

2. That the Ld. CIT(A) was not justified in law and facts, by not adjudicating the issue, instead dismissing in harrassed manner, without providing a proper opportunity to the appellant.

3. That the Ld. CIT(A) has erred in passing the order completely ignoring the fact that there was a change in the ownership of the appellant from Interglobe Enterprises Ltd. to Travel News Services (India) Pvt. Ltd. as a consequence of which office address was changed and the multiple notices issued by the Ld. CIT(A)'s office fixing the date of hearing were never received by the appellant.

4. Without prejudice, the Ld. CIT(A) has erred in not appreciating the facts available on record i.e. statement of facts, Grounds of Appeal and passing a summary order without considering the merits of the case.

5. That the Ld. CIT(A) has erred on facts and in law in confirming the disallowances of Rs.58,37,758/- made by the AO under various sections of the Income-Tax Act, 1961 in an arbitrary manner."

3. Heard the arguments of both the parties and perused the material available on record.

4. We find that the order has been passed by the Id. CIT(A) *ex-parte* without adjudicating the issue on merits. The Id. AR pleaded that given an opportunity to the assessee would comply before the Id. CIT(A). The Id. DR fairly accepted to the proposition. Hence, in the interest of justice, we remand the matter to the file of the Id. CIT(A) to adjudicate the issue on merits afresh after affording an opportunity of being heard to the assessee. The assessee shall comply promptly to the notices issued by the Id. CIT(A) from time to time without seeking unnecessary adjournments.

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

Order Pronounced in the Open Court on 11/12/2023.

Sd/-

(Saktijit Dey)
Vice President

Dated: 11/12/2023

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