

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

**Before Dr. B. R. R. Kumar, Accountant Member  
Shri Anubhav Sharma, Judicial Member**

**ITA No. 2328/Del/2023  
Asstt. Year: 2017-18**

V and S International P. Ltd., 38 Milestone, Delhi-Jaipur Highway, Behrampur Road, Gurgaon, Haryana 122001	Vs	The JCIT, Range-26, Delhi
(APPELLANT)		(RESPONDENT)
<b>PAN No. AAACV 0030 A</b>		

**Assessee by : Sh. Suraj Bhan Nain, Adv.  
Sh. Mahfuzur Rehman, CA  
Revenue by : Sh.Amit Katoch, Sr. DR**

<b>Date of Hearing: 07.02.2024</b>	<b>Date of Pronouncement: 09.02.2024</b>
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**ORDER**

**Per Dr. B. R. R. Kumar:-**

The present appeal has been filed by the assessee against the orders of Id. NFAC/CIT(A), New Delhi dated 19.07.2023.

2. The assessee has raised the following grounds:

*1. That having regard to the facts and circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred both in law and on facts in ex-parte dismissal of the appeal without considering submission of the appellant furnished on 23.06.2023 during appellate proceedings.*

*2. That having regard to the facts and circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred both in law and on facts in confirming the disallowance of Rs. 1,70,64,819/- made by the Ld. Assessing Officer on account of Balance Written Off without properly appreciating the facts of the case.*

*3. That having regard to the facts and circumstances of the case and in law, the Ld. Commissioner of Income Tax (Appeals) has erred both in law and on facts in confirming the disallowance of Rs. 1,70,64,819/- ignoring the fact that the Ld.*

*Assessing Officer has made the said disallowance without giving proper and adequate opportunity of being heard and thus the disallowance made against the principles of natural justice..*

3. From the record, we find that the assessee has filed their submissions on 23.06.2023 and the order of the Id. CIT(A) has been passed on 19.07.2023 without taking into consideration the submissions of the assessee which have been duly filed. Hence in the interest of justice, we deem it fit to remand the matter to the file of the Id. CIT(A) to adjudicate the issue afresh and after affording an opportunity of being heard to the assessee. The Id. CIT(A) shall also take into consideration the submissions already filed by the assessee and in other submissions filed in response to the notices issued.

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

Order Pronounced in the Open Court on 09/02/2024.

Sd/-  
**(Anubhav Sharma)**  
**Judicial Member**

Sd/-  
**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 09/02/2024**

\*NV, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**  
**ITAT, DELHI**