

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'F': NEW DELHI)**

**BEFORE: SHRI SAKTIJIT DEY, VICE PRESIDENT
AND
SHRI M. BALAGANESH, ACCOUNTANT MEMBER,**

**ITA Nos:- 2479/Del/2022 to 2485/Del/2022
(Assessment Years: 2012-13 to 2018-19)**

Rajiv Dalal, C-11, 901, Sector -82, Puri Pranyam, Faridabad, Haryana-121002.	Vs.	DCIT, Central Circle-31, New Delhi.
PAN No: AGHPD3109N		
APPELLANT		RESPONDENT

Assessee by : Shri Gurjit Singh, CA
Revenue by : Shri Daya Inder Singh Sindhu, CIT(DR)
Date of Hearing : 08.02.2024
Date of Pronouncement : 08.02.2024

ORDER

PER BENCH:

These appeals have been filed by the assessee challenging separate orders of Ld. Commissioner of Income Tax (Appeals)-30, [Ld. CIT(A)] New Delhi, all dated 26.07.2022, pertaining to Assessment Years 2012-13, 2013-14, 2014-15, 2015-16, 2016-17, 2017-18, 2018-19.

2. We have heard the parties and perused the materials available on record. At the very outset, Ld. Counsel appearing for the assessee made a limited submission that the impugned orders of Ld. First Appellate Authority deserve to be set aside with the direction to hear the appeals de novo as he decided the appeals ex parte without providing a reasonable opportunity of being heard to the assessee.

3. The Ld. DR, though submitted that reasonable opportunity of being heard was granted to the assessee, however, he did not have any serious objection against restoration of the issues to the First Appellate Authority for de novo adjudication.

4. We have considered rival contentions and perused the materials available on record. It is observed that the subject appeals were fixed for hearing before the First Appellate Authority from time to time, as mentioned in paragraph 6 of the impugned order of Ld. First Appellate Authority. It is further observed that the last date of hearing of the appeal was fixed on 25.07.2022. However, on the said date, the assessee moved an application seeking adjournment. Ignoring assessee's request for adjournment, Ld. First Appellate Authority proceeded to decide the appeals ex parte. While doing so, he confirmed various additions made by the Assessing Officer. Facts on record reveal that the appeals were fixed mostly during the period when COVID-19 was at its peak. Therefore, compelling circumstances arising out of COVID-19 lockdown must have prevented the assessee from appearing before Ld. First Appellate Authority to conduct the hearing. Thus, in our view, the assessee had a valid reason for not appearing before Ld. First Appellate Authority to conduct the hearing of the appeals. In any case, one of the cornerstones of Indian judicial system is that no person should be

condemned unheard. Therefore, in our view, the assessee deserves a fair opportunity to represent his case before Ld. First Appellate Authority, which he did not get earlier as the appeals were decided ex parte.

4.1 In view of the aforesaid, we are inclined to set aside the impugned orders of Ld. First Appellate Authority and restore the issues arising in the appeals back to him for de novo adjudication after providing due and reasonable opportunity of being heard to the assessee. The assessee is at liberty to raise any other ground or grounds, if he so desiresp.

5. In the result, appeals of the assessee are allowed for statistical purpose.

Order pronounced in the open court on 08.02.2024.

Sd/-

**(M. BALAGANESH)
ACCOUNTANT MEMBER**

Sd/-

**(SAKTIJIT DEY)
VICE PRESIDENT**

Dated: 08/02/2024

Pooja, Sr. P.S.

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT, NEW DELHI

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Approved Draft comes to the Sr.PS/PS	
Order signed and pronounced on	
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Date on which file goes to the AR	
Date on which file goes to the Head Clerk.	
Date of dispatch of Order.	
Date of uploading on the website	