

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F": NEW DELHI**

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA Nos. 1968, 1969 & 1970/Del/2023
Asstt. Years: 2008-09, 2009-10 & 2012-13

Rajdhani Flora & Infrastructure Developers Private Limited, 315 Rakeshdeep, 11, Community Centre, Delhi – 110 049 PAN AACCR0631F	Vs.	ITO, Ward 21(1) Delhi.
(Appellant)		(Respondent)

Assessee by:	None
Department by :	Shri Vivek Vardhan, Sr. DR
Date of Hearing	05/12/2023
Date of pronouncement	14/02/2024

ORDER

PER ASTHA CHANDRA, JM

These three appeals have been filed by the assessee against three separate orders dated 28.02.2023 of the Ld. Principal Commissioner of Income Tax (Appeals), NFAC, Delhi, ("**CIT(A)**") pertaining to Assessment Year ("**AY**") 2008-09, 2009-10 and 2012-13.

2. The assessee has taken the following common grounds in all the three appeals:-

"Sir due to financial crises and badly disturb of normal life, no hearing given properly. Please give one more opportunity for hearing. Sir assessment order is not traceable so few figures data on estimate basis."

3. It is revealed from the record that the assessee e-filed its return for AY 2008-09, 2009-10 and 2012-13 declaring total income of Rs. 49,96,720/-, Rs. 38,58,550/- and Rs.12,55,852/- on 30.09.2008, 30.09.2009 and 26.02.2013 respectively. The returns were processed under section 143(1) of the Income Tax Act, 1961 **(the "Act")** on 29.12.2009, 23.03.2011 and 28.06.2013 respectively. Against certain adjustments made in the intimation, the assessee filed appeals before the Ld. CIT(A) for all the three AY(s).

4. The Ld. CIT(A) has dismissed the three appeals vide his separate order(s) dated 28.02.2023 against which the assessee is in appeal before the Tribunal taking common ground stated earlier.

5. None attended the hearing fixed before the Tribunal on 05.12.2023 for and/or on behalf of the assessee. The Ld. Sr. DR was, however, present. So we decided to proceed to adjudicate the appeals after hearing the Ld. Sr. DR.

6. The Ld. Sr. DR suggested that since appeal(s) have not been decided by the Ld. CIT(A) on merits, it would be expedient if the matter is sent back to the Ld. CIT(A) for deciding the appeals on merits. We agree. It would be, in the interest of justice and fair play if the matter is restored to the file of Ld. CIT(A) to decide them denovo on merits after allowing opportunity to the assessee to present his case. We order accordingly.

7. For statistical purposes, these three appeals of the assessee are treated as allowed.

Order pronounced in the open court on 14th February, 2024.

sd/-
(N.K. BILLAIYA)
ACCOUNTANT MEMBER

sd/-
(ASTHA CHANDRA)
JUDICIAL MEMEBR

Dated: 14/02/2024

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
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	