

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : A : NEW DELHI

BEFORE SHRI G.S. PANNU, HON'BLE VICE PRESIDENT
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER

ITAs No.1058 & 1059/Del/2023
Assessment Years: 2013-14 & 2017-18

Beehive Systems Private Limited, Vs ITO,
J-202, Saket, Ward 4(3),
New Delhi – 110 017. New Delhi.

PAN: AACCB0344F

(Appellant)

(Respondent)

Assessee by : Shri Sanjay Sood, CA
Revenue by : Shri Kanav Bali, Sr. DR

Date of Hearing : 15.02.2024
Date of Pronouncement : 29.02.2024

ORDER

PER ANUBHAV SHARMA, JM:

These are appeals preferred by the Assessee against the orders dated 13.02.2023 of the Commissioner of Income Tax (Appeals), NFAC, Delhi (hereinafter referred as Ld. First Appellate Authority or in short Ld. 'FAA') in appeals No.CIT(A), Delhi-2/11023/15-16 and CIT(A), Delhi-2/10370/2019-20 arising out of the appeals before it against the orders dated 23.02.2016 and 04.12.2019 passed u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred

as 'the Act') by the DCIT, Circle-4(2), New Delhi and AO, Circle-4(2) (hereinafter referred to as the Ld. AO), respectively.

2. At the time of hearing, it came up that the appeals have not been decided on merit by the ld.CIT(A) and, in fact, the order of the ld.CIT(A) mentions that there were certain deficiencies which were allegedly communicated to the appellant assessee by letter dated 01.09.2022, in case of the assessee for AY 2013-14 and the assessee had failed to remove the defects. Thus, the ld.CIT(A) had disposed of the appeal mentioning 'not admitted'.

2.1 In AY 2017-18, the ld.CIT(A) observes that notices were issued on four occasions, but, there were no response from the assessee and, therefore, following the judgement of the Hon'ble Supreme Court in *CIT vs. B.N. Bhattacharjee, 118 ITR 461* and other judicial verdicts for similar rationale, had dismissed the appeal of the assessee.

3. The ld. AR has pointed out before us that as far as the issue of technical defects is concerned, the reply was submitted and as such, there were no technical defects. As for AY 2017-18, it was submitted that no notices were received.

4. Considering the aforesaid facts and circumstances as canvassed, we are of the considered view that the assessee deserves an opportunity to contest on merits. The orders of the ld.CIT(A) although mentions of the notices being

issued, but, the mode of serving notices and the actual service report is not reflected.

5. Thus, the appeals are allowed for statistical purposes and the issues on merits are restored to the files of the Id.CIT(A), who shall, after giving an opportunity to the assessee, dispose of the appeals with a fresh order.

Order pronounced in the open court on 29.02.2024.

Sd/-

(G.S. PANNU)
VICE PRESIDENT

Sd/-

(ANUBHAV SHARMA)
JUDICIAL MEMBER

Dated: 29th February, 2024.

dk

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi