

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

Before Dr. B. R. R. Kumar, Accountant Member,

Sh. Yogesh Kumar US, Judicial Member

ITA No. 3882/Del/2023 : Asstt. Year: 2013-14

ITA No. 3511/Del/2023 : Asstt. Year: 2017-18

Progressive Alloys (India) Pvt. Ltd., 307, Express Tower, Azadpur, Delhi-110033 (APPELLANT)	Vs	Income Tax Officer, Ward-20(1), New Delhi (RESPONDENT)
PAN No. AAGCP1584M		

Assessee by : Sh. Deepanshu Singla, Adv.

Revenue by : Sh. Vivek Vardhan, Sr. DR

Date of Hearing: 05.03.2024

Date of Pronouncement: 08.03.2024

ORDER

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

The present appeal has been filed by the assessee against the order of Id. CIT(A)-25/NFAC, New Delhi dated 18.09.2017 and 02.08.2023. Since, the issue involved in both the appeals are similar, they were heard together and being adjudicated by a common order.

2. The Id. CIT(A) summarily dismissed the appeal of the assessee owing to non-prosecution and confirmed the order of the Assessing Officer.

3. Aggrieved with the order of the Id. CIT(A) confirming the order of the Assessing Officer, the assessee filed appeal before the Tribunal on 01.01.2024. The assessee has failed to appear on several occasions before the Id. CIT(A) and has taken up the

grounds before the Tribunal pertaining to legal principles of “*audi alteram partem*” and sustenance of order of the AO by the Id. CIT(A) on “*ex-parte*” basis. We strongly believe that every assessee has a right to appeal before the authorities against any addition or disallowance made to the returned income, at the same time, it is least expected that the assessee would comply to the notices issued by the authorities in an appropriate way. The assessee having miserably failed to attend before the Id. CIT(A) has taken the grounds of “*audi alteram partem*” before us. While the grievance of the assessee is not being preempted by us, at the same time, we feel that the conduct of the assessee is clogging the already burdened justice delivery system. Hence, we hereby direct the assessee to pay an amount of Rs.5,000/- to the “Prime Minister’s National Relief Fund” and approach the Id. CIT(A) for a fresh hearing *denovo* which shall be considered. The Id. CIT(A) is hereby directed to afford an opportunity of being heard to the assessee before conclusion of the proceedings.

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

Order Pronounced in the Open Court on 08/03/2024.

Sd/-

(Yogesh Kumar US)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 08/03/2024

Subodh Kumar, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR