

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'E' : NEW DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
and  
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER**

**ITA No.2823/DEL/2022  
(Assessment Year: 2012-13)**

**ITA No.2824/DEL/2022  
(Assessment Year: 2013-14)**

**ITA No.2825/DEL/2022  
(Assessment Year: 2014-15)**

**ITA No.2826/DEL/2022  
(Assessment Year: 2015-16)**

Nidhi Agro Pvt. Ltd.,  
Metro Walk, Administrative Office,  
Sector 10, Near Rithala Metro Station,  
Rohini,  
Delhi – 110 085.

vs.

ACIT, Central Circle 2,  
Delhi.

**(PAN : AAACN8759L)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : None

REVENUE BY : Shri Subhra Jyoti Chakraborty, CIT DR

Date of Hearing : 01.04.2024

Date of Order : 03.04.2024

**ORDER**

**PER BENCH :**

These appeals by the assessee are directed against the respective orders of the Id. CIT (Appeals) for the concerned assessment years.

2. Since the issues are common and connected, these are being disposed of by this common order.
3. We note that apart from various grounds, one common ground raised in all the appeals is that Id. CIT (A) erred in dismissing the appeals without giving reasonable opportunity of being heard and ignoring the principle of natural justice.
4. We have heard Id. DR for the Revenue and perused the records. None appeared on behalf of the assessee. We note that pursuant to assessment order, Id. CIT (A) has confirmed the addition made by the AO. However, in a series of non-compliance done by the assessee before him, he has noted two instances i.e. “requesting withdrawal of the appeal in VSVS”. In ITA Nos.2823, 2825 & 22826/Del/2022, it is noted for two dates. However, we do not find any mention by the Id. CIT (A) as to why assessee’s request for withdrawal of appeal is not being dealt with. In our considered opinion, when assessee is seeking to withdraw the appeal in VSVS, there was no reason for Id. CIT (A) not to accept the same. In these circumstances, in our considered opinion, the interest of justice would be served if the matter is remitted to the file of AO. AO shall check whether the assessee has sought to resolve the dispute under VSVS or not after due verification in this respect and shall deal with the subject as per law.
5. Our above order applies *mutatis mutandis* to all the assessment years under appeal.
6. In the result, all the appeals of the assessee are allowed for statistical purposes.

**Order pronounced in the open court on this 3<sup>rd</sup> day of April, 2024.**

**Sd/-  
(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

**sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER**

**Dated the 3<sup>rd</sup> day of April, 2024/TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-23, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT  
NEW DELHI.**