

**IN THE INCOME TAX APPELLATE TRIBUNAL DELHI**  
**(DELHI BENCH 'C' NEW DELHI)**  
**BEFORE SH. PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**  
**AND**  
**SH. YOGESH KUMAR U.S., JUDICIAL MEMBER**  
**ITA No. 15/Del/2024 (A.Y. 2016-17)**

Insat Exports Pvt. Ltd. K-20, Second floor, Lajpat Nagar-II, New Delhi <b>PAN: AAACI2250D</b>	Vs.	The Assistant Commissioner of Income Tax Circle-12(2), C. R. Building, New Delhi
<b>Appellant</b>		<b>Respondent</b>

Assessee by	Shri Ved Jain, Adv & Ms. Uma Upadhyay, CA
Revenue by	Shri Rajesh Mahajan, Sr. DR

Date of Hearing	18/04/2024
Date of Pronouncement	19/04/2024

**ORDER**

**PER YOGESH KUMAR, U.S. JM:**

This appeal is filed by the Assessee against the order of Income Tax Department, National Faceless Appeal Centre ('NFAC' for short), Delhi, dated 09/11/2023 for the Assessment Year 2016-17.

2. Brief facts of the case as mentioned in the order of the CIT(A) are that, an assessment order came to be passed on 28/12/2018 by making addition of Rs. 6,00,000/- u/s 68 of the Income Tax Act, 1961 ('Act' for

short). Aggrieved by the assessment order dated 28/12/2018, the assessee preferred an Appeal before the CIT(A). The Ld. CIT(A) vide order dated 09/11/2023, dismissed the Appeal filed by the Assessee ex-parte. As against the order of the Ld. CIT(A), the assessee preferred the present Appeal.

3. The Ld. Counsel for the assessee submitted that the order impugned of the Ld. CIT(A) has been passed in violation of natural justice, the assessee has not been provided with opportunity of being heard, though the Assessee has sought for adjournment, the Ld. CIT(A) passed the order impugned by dismissing the Appeal filed by the Assessee without deciding issues involved the appeal on merit, therefore, sought for intervention of this Tribunal.

4. Per contra, the Ld. Departmental Representative relied on the orders of the Lower Authorities and sought for dismissal of the Appeal filed by the assessee.

5. We have heard both the parties and perused the material available on record. It is seen from the order of the Ld. CIT(A), the Ld. CIT(A) has not adjudicated the Grounds of Appeal and dismissed the Appeal filed by assessee. Considering the above facts and circumstances, we remand

the matter to the file of Ld. CIT(A) with a direction to decide the issue involved in the Appeal on merit after providing opportunity of being heard to the Assessee. The Assessee is also directed to fully cooperate with the appellate proceedings before the Ld. CIT(A).

6. Since we have remanded the matter to the file of CIT(A) for de-novo adjudication on merit, we refrain from making any comment on the merits of the case. Accordingly, the Appeal of the assessee is partly allowed for statistical purpose.

**Order pronounced in the open court on 19<sup>th</sup> April, 2024.**

**Sd/-**

**(PRADIP KUMAR KEDIA)  
ACCOUNTANT MEMBER**

*Date:- 19.04.2024*

\*R.N, Sr.PS\*

Copy forwarded to:

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

**Sd/-**

**(YOGESH KUMAR U.S.)  
JUDICIAL MEMBER**

ASSISTANT REGISTRAR  
ITAT, NEW DELHI

