

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

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

ITA No. 508/Del/2023	Assessment Year 2012-13
ITA No. 509/Del/2023	Assessment Year 2013-14
ITA No. 510/Del/2023	Assessment Year 2014-15
ITA No. 511/Del/2023	Assessment Year 2015-16
ITA No. 512/Del/2023	Assessment Year 2016-17
ITA No. 513/Del/2023	Assessment Year 2017-18
ITA No. 514/Del/2023	Assessment Year 2018-19
ITA No.515/Del/2023	Assessment Year 2019-20

M/s. Horizon Global Ltd. Plot No. 8, Sector-5 Mathura Road, Faridabad, HR 121 006	Vs.	Dy. Commissioner of Income Tax, Central Circle-2 Faridabad
<b>PAN AABCH4308N</b>		
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by:	Shri Somil Agarwal, Advocate Shri Deepesh Garg, Advocate
Department by :	Shri T. James Singson, CIT,DR
Date of Hearing	21/05/2024
Date of pronouncement	29/05/2024

**ORDER**

**PER ANUBHAV SHARMA: JUDICIAL MEMBER:**

These are appeals preferred by the assessee against the common order dated 30.12.2022 of the Commissioner of Income Tax (Appeals) (hereinafter referred to as Ld. First Appellate Authority or 'the FAA' for short) in appeals filed before him against the orders of the ld. Assessing Officer (hereinafter referred to as the Ld. AO, for short), for AY 2012-13 onwards till AY 2019-20.

2. Heard and perused the record.

3. At the time of hearing, it transpires that amongst other grounds raised on merits of addition ground No. 1, 2, 11 and 13 are primarily with regard to challenge of the action of the Learned First Appellate Authority for not giving adequate opportunity of hearing to the appellant. Though Learned DR has defended the same submitting that adequate notices were issued.

4. As we go through the impugned order it can be seen that common order dated 30.12.2022 was passed for AY 2012-13 onwards till AY 2019-20. Learned First Appellate Authority in the impugned order from page 2 to 18 has mainly reproduced the grounds of respective assessment years and thereafter proceeded to adjudicate ground No. 1 to 13 cumulatively by way of discussion initiated from page No. 19. At page No. 20 in para 5.1, it is mentioned that notices were issued on 18.04.2022, 18.11.2022, 7.12.2022 and 20.12.2022 respectively but assessee has only sought adjournment and has not furnished any written submissions in support of the grounds. Accordingly, the impugned order was passed ex- parte on 30.12.2022.

5. During the course of hearing, the Learned AO has filed before us an extract of ITBA portal available at page 125 of the Paper Book wherein, in regard to notice issued on 8.12.2022, for appearance and filing submission on 20.12.2022 an adjournment letter was filed before the Learned First Appellate Authority on 20.12.2022. At page No. 139 the copy of adjournment dated 20.12.2022 is available which has endorsement of receipt from the office of CIT(A)-3 Gurgaon. However, no cognizance of this adjournment letter has been taken by the Learned First Appellate Authority. Neither by way to admit or to have declined the same.

6. In a case where an assessee is defending as many as eight assessment years, in eight different appeals before Learned First Appellate Authority, obviously the submissions and evidences would be voluminous and that was reasonably cited as reason for the adjournment. The Learned First Appellate

Authority without any reasonable indulgence, proceeded ex- parte and at the same time on merits has confirmed that addition for lack of evidences. It is pertinent to observe that Learned First Appellate Authority should have been conscious of the fact that the assessment order was passed under section 144 of the Act, that all the more necessitated, giving adequate opportunity to appellant or to justify sufficiently, in the impugned order, the reasons for proceeding ex-parte. Thus we find substance in the submission of the Learned Counsel that First Appellate Authority has failed to give reasonable opportunity of hearing to the assessee.

7. Consequently the appeals are allowed and the issues on merits are restored to the files of Learned CIT(A), who shall, after giving reasonable opportunity of hearing to the assessee, pass an order afresh.

8. In the result, all the appeals of the assessee are allowed for statistical purposes.

**Order pronounced in the open court on 29<sup>th</sup> May, 2024.**

**sd/-  
(G.S. PANNU)  
VICE PRESIDENT**

**sd/-  
(ANUBHAV SHARMA)  
JUDICIAL MEMEBR**

Dated: 29/05/2024

**Veena**

Copy forwarded to-

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

ASSISTANT REGISTRAR  
ITAT, New Delhi

Date of dictation	
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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	