

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'D': NEW DELHI)**

**BEFORE Dr. BRR KUMAR, ACCOUNTANT MEMBER
AND
SHRI SUDHIR PAREEK, JUDICIAL MEMBER**

**ITA No:- 103/Del/2023
(Assessment Year- 2018-19)**

INNIO Jenbacher Gmbh & Co OHG, (formerly known as GE Jenbacher Gmbh & Co OHG)	Vs.	Assistant Commissioner of Income-tax, Circle -1(3)(1), International Taxation, Delhi.
PAN No: AAIFG2692J		
APPELLANT		RESPONDENT

Assessee by : Ms. Anshika Aggarwal, Adv.
Revenue by : Shri Mithun Nand IC-Shete, Sr. DR

Date of Hearing : 29.05.2024
Date of Pronouncement : 30.05.2024

ORDER

PER Dr. BRR Kumar, AM

At the outset, Ld. Counsel for the assessee noted that the order has been passed ex-parte by the Ld. CIT(A).

2. On perusal of the record, we find that the Ld. CIT(A) has not passed the order on the merits of the issue.

3. Both parties fairly conceded that the matter should be referred to the file of the Ld. CIT(A) for adjudication. Hence, the case is being remanded to the file of the Ld. CIT(A) for passing a speaking order.

Order pronounced in the Open Court on 30.05.2024

Sd/-
(SUDHIR PAREEK)
JUDICIAL MEMBER

Sd/-
(BRR KUMAR)
ACCOUNTANT MEMBER

Dated: 30/05/2024.
Pooja/-

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	29.05.24
Date on which the typed draft is placed before the dictating Member	29.5.24
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	