

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

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER
and
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**ITA No.2449/DEL/2024
(Assessment Year: 2012-13)**

PP Jewellers Private Ltd.,
H-05, PP Tower,
Netaji Subhash Place, Pitampura,
Delhi – 110 034.

vs.

ACIT, CC – 25,
Delhi.

(PAN : AAACP0874G)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri SS Nagar, Advocate
Shri Gaurav Sachdeva, CA
REVENUE BY : Shri Brij Mohan Singh, Sr. DR

Date of Hearing : 24.07.2024
Date of Order : 29.07.2024

ORDER

PER SHAMIM YAHYA, ACCOUNTANT MEMBER

This appeal by the assessee is directed against the order of the Id. CIT (Appeals)-
29, New Delhi dated 19.03.2024 for the assessment year 2012-13.

2. Grounds of appeal taken by the assessee read as under :-

“1. That on the facts and in the circumstances of the case, the disallowance, imposition of tax and interest with reference thereto, the quantification of taxable income and the tax liability, has been grossly unjustified, erroneous and unsustainable and necessary direction be given to the AO to give appropriate relief in accordance with law.

2. That on the facts and in the circumstances of the case, the Ld. CIT-(A) was not justified and grossly erred in dismissing the appeal on account

of non-filing of written submission due to the reason that appellant's previous counsel is senior citizen suffering from ill health at that time.

3. That on the facts and in the circumstances of the case, Ld. CIT-(A) erred in upholding the order of the Ld. AO added amount taken by appellant from its subsidiary in ordinary course of business as deemed dividend u/s 2(22)(c) of the Act while computing tax liability under the normal provisions of the Act.”

3. Assessing Officer made addition for deemed dividend amounting to Rs.52,01,042/-.

4. Ld. CIT (A) upheld the order of the AO by inter alia noting that assessee has not made any submission.

5. Against the above order, assessee is in appeal before us. We have heard both the parties and perused the records.

6. Ld. Counsel for the assessee prayed that it was the old age and illness (Covid) of the previous counsel that assessee could not canvass the case before the ld. CIT (A) properly. He prayed that the matter may be remitted back to the file of ld. CIT (A).

7. Ld. DR for the Revenue did not object to this proposition.

8. Upon carefully considering the issue and hearing both the parties, we are of the considered opinion that interest of justice would be served if the matter is remitted to the file of ld. CIT (A). Ld. CIT (A) is directed to grant an opportunity of being heard to the assessee and thereafter decide the matter as per law.

Order pronounced in the open court on this 29TH day of July, 2024.

**SD/-
(VIMAL KUMAR)
JUDICIAL MEMBER**

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

**Dated the 29TH day of July, 2024
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)-29, New Delhi.
- 5.CIT(ITAT), New Delhi.

**AR, ITAT
NEW DELHI.**