

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

**BEFORE SHRI SAKTIJIT DEY, HON'BLE VICE PRESIDENT
AND
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No.884/DEL/2024
(Assessment Year: 2016-17)**

Apollo Supply Chain Private Limited,
Plot No.20, Sector 44,
Gurgaon – 122 002 (Haryana).

vs. DCIT, Circle 73 (1),
Delhi.

(PAN : AALCA0748D)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Tarandeep Singh, Advocate
Shri Sandeep Yadav, Advocate
REVENUE BY : Shri Kanv Bali, Sr. DR

Date of Hearing : 31.07.2024
Date of Order : 21.08.2024

ORDER

PER S.RIFAUR RAHMAN,AM:

The assessee has filed appeal against the order of the Learned Commissioner of Income Tax (Appeals)-24, New Delhi ["Ld. CIT(A)", for short]/National Faceless Appeal Centre (NFAC) dated 06.02.2024 for the Assessment Year 2015-16.

2. At the time of hearing, ld. AR for the assessee brought to our notice that the ld. CIT (A) decided the issue against the assessee by observing that assessee has not pursued the appeal despite being granted several opportunities and the details are given in the first appellate order by relying on several decisions and dismissed the appeal in limine. He submitted that ld. CIT (A) has not decided the issue on merit and

prayed that this issue may be remitted back to the ld. CIT(A) with the prayer to give an opportunity of being heard to the assessee. He submitted that there are reasons for assessee for not appearing before the first appellate authority.

3. On the other hand, ld. DR for the Revenue objected to the submissions of the ld. counsel for the assessee and submitted that assessee has not utilised several opportunities granted by ld. CIT (A).

4. Considered the rival submissions and material placed on record. We observe that the addition was sustained by the ld. CIT (A) relating to ocean freight charges and considering the additions sustained by the ld. CIT (A), in our considered view, assessee should be given one more opportunity of being heard on merit. Therefore, we direct ld. CIT (A) to give an opportunity of being heard to the assessee and decide the issue on merit as per law. We also direct assessee to make proper submissions and appear before the ld.CIT (A) on the date of hearing and cooperate with the tax authorities. Accordingly, the appeal filed by the assessee is allowed for statistical purposes.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on this 21st day of August, 2024.

sd/-

**(SAKTIJIT DEY)
JUDICIAL MEMBER**

sd/-

**(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

Dated: 21.08.2024
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Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI