IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'I': NEW DELHI

BEFORE SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER
and
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER

ITA No.1296/DEL/2022
(Assessment Year: 2015-16)

Sidhi Singrauli Road Project Ltd., 16/17, 2nd Floor, Ahluwalia Chambers, Local Shopping Centre, Pushp Vihar, Madangir, Delhi – 110 062.	vs.	DCIT, Circle 23 (2), New Delhi.
(PAN : AARC3716K)		
(APPELLANT)		(RESPONDENT)

ASSESSEE BY : None
REVENUE BY : Shri Rajesh Kumar, CIT DR

Date of Hearing : 19.06.2024
Date of Order : 19.06.2024

ORDER

PER S.RIFAUR RAHMAN,AM:

The assessee has filed appeal against the order of the Learned Commissioner of Income Tax (Appeals)-8, New Delhi ["Ld. CIT(A)", for short] dated 17.02.2020 for the Assessment Year 2015-16.

2. At the time of hearing, we observed from the order of ld. CIT (A) 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 and dismissed the appeal in limine.

3. None appeared on behalf of the assessee and we are deciding the appeal after hearing the ld. DR for the Revenue and material placed on record. We observed that the addition was sustained by the ld. CIT (A) relating to claim for expenses of Rs.43,61,745 incurred on change of scope of works and considering the addition sustained by the ld. CIT (A), in our considered view, assessee should be given one more opportunity of being heard on merit. Ld. DR for the Revenue did not have any objection of remitting the matter back to the ld. CIT (A). 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.

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

Order pronounced in the open court on this 19TH day of June, 2024 after the conclusion of the hearing.

Sd/-	sd/-
(YOGESH KUMAR U.S.)	**(S.RIFAUR RAHMAN)**
JUDICIAL MEMBER	**ACCOUNTANT MEMBER**

Dated: 19.06.2024
TS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI