

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH-F : NEW DELHI

BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER

ITA No.2870/Del/2022
Assessment Year : 2018-19

Smt. Pushpa Devi Bajaj,
AE-17, 2nd Floor,
Tagore Garden,
West Delhi – 110 027.
PAN : ABFPB2234D.
(Appellant)

Vs. Deputy Commissioner of Income Tax,
Central Circle-32,
Delhi.

(Respondent)

ITA No.2867/Del/2022
Assessment Year : 2018-19

Shri Radheyshyam Bajaj,
AE-17, 2nd Floor,
Tagore Garden,
West Delhi – 110 027.
PAN : AHKPB7370F.
(Appellant)

Vs. Deputy Commissioner of Income Tax,
Central Circle-32,
Delhi.

(Respondent)

Appellants by : Shri Ved Jain, Advocate and
Shri Aman Garg, CA.
Respondent by : Shri P.N. Barnwal, CIT-DR.

Date of hearing : 04.09.2024
Date of pronouncement : 09.09.2024

ORDER

Per Saktijit Dey, Vice President :

Captioned appeals by two different assesseees arise out of two separate orders, both dated 9th November, 2022 passed by learned Commissioner of Income-tax (Appeals)-30, New Delhi for the assessment year 2018-19.

2. We have heard Shri Ved Jain, learned Counsel appearing for the assesseees and Shri P.N. Barnwal, learned CIT-DR. The basic grievance of the assesseees is against ex-parte disposal of the appeals by confirming the additions made by the Assessing Officer. Briefly stated, the facts are,

assessments in case of both the assesseees were completed under Section 153A read with Section 143(3) of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'). While completing the assessments, the Assessing Officer made various additions at the hands of the assesseees. Against the assessment orders so passed, the assesseees preferred appeals before learned first appellate authority. However, by the impugned orders, learned first appellate authority confirmed the additions.

3. Before us, it is the submission of the learned counsel for the assessee that the assesseees were not properly communicated date of hearing of the appeals and ultimately, appeals have been disposed of ex-parte confirming the additions. Thus, it is the say of the assesseees that they did not get effective opportunity to represent their case before the first appellate authority. Thus, a submission was made on behalf of the assesseees to restore the issues to the file of the learned first appellate authority for de-novo adjudication.

4. Though, learned DR submitted that opportunities granted to the assesseees were not availed, however, he did not express any objection with regard to assesseees' request for restoration of the issues to learned first appellate authority.

5. Having considered rival submissions, we find that the appeals filed by the assesseees were disposed of ex-parte by learned first appellate authority. On perusal of the appellate orders, it is further observed that orders are non-speaking and additions made by the Assessing Officer have been confirmed on the ground that assesseees failed to submit supporting details. On a careful consideration of facts and materials on record, we are of the view that the assesseees deserve an opportunity to contest the additions made by the Assessing Officer by furnishing all supporting evidences. For enabling the assesseees to do so, we are inclined to set aside the orders of learned first appellate authority and restore the issues arising in both the appeals to the file of learned first appellate authority for de-novo adjudication after providing due and reasonable opportunity of being heard to the assesseees. We further direct the assesseees to comply with the hearing notices issued by learned first appellate authority and also participate in the proceedings before him and comply with all the queries to be made. The assesseees must

cooperate in finalization of the appellate proceedings. With the aforesaid observations, the issues are restored back to the file of learned first appellate authority.

6. In the result, both the appeals are allowed for statistical purposes.

Above decision was pronounced in the open Court on 9th September, 2024.

Sd/-

**(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER**

Sd/-

**(SAKTIJIT DEY)
VICE PRESIDENT**

VK.

Copy forwarded to: -

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar