

**THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH, DELHI
BEFORE MS.MADHUMITA ROY, JUDICIAL MEMBER &
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

**ITA No. 3253/Del/2016
(Assessment Year 2010-11)**

Ms/ Leading Edge Communication Pvt. Ltd. 4/20, Jangpura-B, Mathura Road, New Delhi 110014	Vs.	DCIT, Circle 4(1) Delhi
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AAACL1042J		
Appellant	..	Respondent

Appellant by :	Sh. Tarun
Respondent by :	Sh. Om Prakash

Date of Hearing	12.08.2024
Date of Pronouncement	30.08.2024

ORDER

PER MADHUMITA ROY, JM:

The instant appeal filed by the assessee is directed against the order dated 19.10.2015 passed by the CIT(A)-5 Delhi, under Section 143(3) of the Income Tax Act, 1961 (hereinafter referred as to ‘the Act’) arising out of the order dated 08.03.2013 passed by the Ld. DCIT(A), Central 4(1), Delhi for Assessment Year 2010-11.

2. At the outset of the hearing, it was submitted by the Ld. Counsel appearing for the assessee that through adjournment letter were filed in the matter, the matter was treated as heard by

the Ld. CIT(A) and finalized the same upon confirming the addition made by the Ld. AO. In fact, the materials available before the Ld. CIT(A) were also not taken into consideration in its proper perspective. Hence, further opportunity be given to the assessee to place the matter on merit effectively before the First Appellate Authority as prayed by him. Such prayer made by the Ld. A.R. has not been objected by the Ld. D.R. with his all fairness.

3. Having heard the Ld. Counsels appearing for the parties and having regard to the facts and circumstances of the case in order to prevent the miscarriage of justice, we find it fit and proper to grant a further opportunity of being heard to the assessee to represent its present case before Ld. CIT(A) effectively. Thus, we set aside the issue to the file of the Ld. CIT(A) to adjudicate the same de novo upon granting an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. The assessee's appeal is, therefore, allowed for statistical purposes.

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

Order pronounced in the open court on 30.08.2024

Sd/-
(Avdhesh Kumar Mishra)
ACCOUNTANT MEMBER

Sd/-
(Madhumita Roy)
JUDICIAL MEMBER

Dated 30.08.2024

PS: Rohit

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI