

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'B': NEW DELHI
BEFORE
SHRIPRADIP KUMAR KEDIA, ACCOUNTANT MEMBER
AND
SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
ITA No.633/Del/2024, A.Y.2012-13**

Energy Development Company Ltd., EDCL, House, 1A Elgin Road, Kolkata, West Bengal- 700020 PAN : AAACE6969K	Vs.	DCIT, Central Circle-2, Gurgaon
(Appellant)		(Respondent)

Appellant by	Sh. Ved Jain, Adv. And Sh. Aman Garg, CA
Respondent by	Shri Surender Pal, CIT-DR

Date of Hearing	10/10/2024
Date of Pronouncement	17/10/2024

ORDER

PER YOGESH KUMAR U.S., JM:

This appeal is filed by the Assessee against the order of Learned Commissioner of Income Tax (Appeals)-3, Gurgaon ["Ld. CIT(A)", for short], dated 21/12/2023 for the Assessment Year 2012-13.

2. Brief facts of the case are that an assessment order came to be passed on 30.05.2022 under section 153A r.w.s. 143(3) of Income Tax Act, 1961 (hereinafter referred to as 'the Act') by making certain additions. As against

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the assessment order, the Assessee preferred an appeal before the Ld. CIT(A), who passed an *ex parte* order by dismissing the appeal filed by the Assessee which is under challenged before us.

3. The Ld. Counsel for the Assessee submitted that the order impugned has been passed in violation of natural justice and apart from the same, the ground Nos. 2 and 7 of the Assessee urged before the Ld. CIT(A) has not been decided on the reasons that those grounds are general in nature, however, the ground Nos. 2 and 7 are not general in nature which are specific which are ought to have been adjudicated by the Ld. CIT(A). Thus, the ld. Counsel for the Assessee sought for restoring the matter to the file of Ld. CIT(A) for de novo adjudication.

4. Per contra, the Ld. Departmental Representative (hereinafter referred to as 'the DR') submitted that sufficient opportunities have been given to the Assessee which have not been availed by the Assessee, thus relying on the orders of the lower authorities sought for dismissal of the appeal.

5. We have heard the parties and perused the material. The Ld. CIT(A) has issued three notices electronically at the registered e-mail ID of the Assessee through ITBA Portal. The Assessee failed to appear before the Ld. CIT(A), the CIT(A) while adjudicating the Appeal, decided the ground No. 3,4,5 and 6 raised by the Assessee on its merit, however, the ground Nos.

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1,2,7 and 9 have not been decided by the CIT(A) as the same are 'general in nature'. On verification of the grounds of appeal of the Assessee urged before the Ld. CIT(A), it is found that ground Nos. 2 and 7 are specific in nature which are not general in nature. Though, the Assessee has not appeared before the Ld. CIT(A) and argued on all the grounds of Appeal, it is necessary to the Ld. CIT(A) to decide all the specific grounds urged by the Assessee.

6. Considering the fact that the Assessee has not been heard before passing the order impugned and certain grounds of the Assessee are not decided on its merit, with the intention to render substantial justice, we set aside the order of Ld. CIT(A) and remand the matter to the file of the Ld. CIT(A) with the direction to adjudicate all issues involved in the appeal on its merit after hearing the Assessee. We make it clear that if the Assessee fails to appear before the Ld. CIT(A) on receipt of the notice, the Ld. CIT(A) is at liberty to pass the order in accordance with law by giving finding on all the grounds of appeal. Since, we have restored the matter to the file of Ld. CIT(A), the grounds on merits raised by the Assessee before us are not adjudicated.

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7. In the result, the appeal of the Assessee is partly allowed for statistical purposes.

Order pronounced in open Court on 17th October, 2024

Sd/-

(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Dated: 17/10/2024

Binita/R.N, Sr. PS

Sd/-

(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI