

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

**BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER
and
SHRI S.RIFAUR RAHMAN, ACCOUNTANT MEMBER**

**ITA No.1609/DEL/2024
(Assessment Year : 2010-11)**

Godwin Hospitality Pvt. Ltd.,
38, CMC, Chippi Tank,
Meerut – 250 001 (Uttar Pradesh).

vs.

ACIT, Central Circle,
Meerut.

(PAN : ADCG3456A)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri Rohit Agarwal, CA

REVENUE BY : Shri Vivek Kumar Upadhyay, Sr. DR

Date of Hearing : 19.11.2024

Date of Order : 19.11.2024

ORDER

PER S.RIFAUR RAHMAN,AM:

1. This appeal is filed by the assessee against the order of Id. Commissioner of Income-tax Appeals/National Faceless Appeal Centre (NFAC) (hereinafter referred to 'Ld. CIT (A)' dated 26.12.2023 for AY 2010-11.
2. At the time of hearing, Id. AR for the assessee brought to our notice that the Id. 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 by relying on several decisions, he dismissed the appeal in limine. He submitted that Id. 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 observed that the addition was sustained by the ld. CIT (A) on account of unexplained credits in the books and interest income on business FDR 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 19th day of November, 2024 after the conclusion of the hearing.

**Sd/-
(VIKAS AWASTHY)
JUDICIAL MEMBER**

**sd/-
(S.RIFAUR RAHMAN)
ACCOUNTANT MEMBER**

**Dated: 19.11.2024
TS**

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI