

आयकर अपीलीय अधिकरण
दिल्ली पीठ "बी", दिल्ली
श्री विकास अवस्थी, न्यायिक सदस्य एवं
श्री एस रिफौर रहमान, लेखाकार सदस्य के समक्ष

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B", DELHI
BEFORE SHRI VIKAS AWASTHY, JUDICIAL MEMBER &
SHRI S RIFAUR RAHMAN, ACCOUNTANT MEMBER

आअसं.1510/दिल्ली/2024 (नि.व. 2017-18)
ITA No.1510/DEL/2024 (A.Y.2017-18)

Grid India Power Cables P. Ltd.,
A-2/121, GF, Delhi 110058
PAN: AABCG-0293-K

..... अपीलार्थी/Appellant

बनाम Vs.

Assistant Commissioner of Income Tax,
CR Building, ITO, IP Estate,
New Delhi 110002

..... प्रतिवादी/Respondent

अपीलार्थी द्वारा/ Appellant by : Shri Deepanshu Singla, Advocate
प्रतिवादीद्वारा/ Respondent by : Shri Vivek Kumar Upadhyay, Sr. DR
सुनवाई की तिथि/ Date of hearing : 20/11/2024
घोषणा की तिथि/ Date of pronouncement: : 20/11/2024

आदेश/ORDER

PER VIKAS AWASTHY, JM:

This appeal by the assessee is directed against the order of Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi (hereinafter referred to as 'the CIT(A)') dated 07.02.2024, for assessment year 2017-18.

2. Shri Deepanshu Singla, appearing on behalf of the assessee submitted that proceedings under the Sarfaesi Act 2002 are going on against the assessee. Due to financial crunch, the assessee could not follow assessment and appeal proceedings under Income Tax Act. The assessee had appointed Authorized Representative to represent the assessee before the CIT(A), but he did not respond to any of the

notices issued by the First Appellate Authority. Nor did he appraise the assessee about the proceedings. Resultantly, there was no effective representation before the CIT(A) and order was passed in ex-parte proceedings. He submitted that an opportunity may be granted to the assessee to represent its case before the lower authority.

3. Au contraire, Shri Vivek Kumar Upadhyay representing the department vehemently defended the impugned order and prayed for dismissing appeal of the assessee. The Id. DR submits that the assessee has been non compliant right through. Despite repeated notices the assessee failed to appear before the AO and similar was the situation in appellate proceedings before the CIT(A). The notices were served on the assessee on registered and primary email-id given in the latest Income Tax return, but the assessee failed to respond to any of the notices. In absence of assessee's reply, the CIT(A) was constrained to decide appeal in an ex-parte proceedings.

4. We have heard the submissions made by rival sides and have examined the orders of authorities below. The assessment order has been passed by the AO u/s. 144 of the Income Tax Act, 1961(hereinafter referred to as 'the Act') as the assessee failed to assist the AO effectively in the assessment proceedings. Thereafter, in First Appellate Proceedings there was no response from the assessee on repeated notices issued by the CIT(A). The assessee before the Tribunal has filed an affidavit dated 14.11.20214 of Shri Rajesh Gupta, Director of the assessee company. A perusal of the affidavit reveals that proceeding under Sarfaesi Act 2002, are going against the assessee. The assessee was not properly represented by the tax consultant in assessment proceedings and there was no representation at all from the assessee's side in the First Appellate proceedings. Considering facts of the case, we deem it appropriate to grant an opportunity to the assessee to make submissions before the AO. The AO is directed to reframe the assessment after considering submissions and documents furnished by the assessee. The

AO shall grant reasonable opportunity of making submissions to the assessee, in accordance with law.

5. The assessee upon service of notice shall respond to the same, without fail.
6. In the result, impugned order is set aside and appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on Wednesday the 20th day of November, 2024.

Sd/-

(S RIFAUH RAHMAN)

लेखाकार सदस्य/ACCOUNTANT MEMBER

दिल्ली/Delhi, दिनांक/Dated 20/11/2024

NV/-

Sd/-

(VIKAS AWASTHY)

न्यायिक सदस्य/JUDICIAL MEMBER

प्रतिलिपि अग्रेषितCopy of the Order forwarded to :

1. अपीलार्थी/The Appellant ,
2. प्रतिवादी/ The Respondent.
3. The PCIT
4. विभागीय प्रतिनिधि, आय.अपी.अधि., दिल्ली /DR, ITAT, दिल्ली
5. गार्ड फाइल/Guard file.

BY ORDER,

//True Copy//

(Dy./Asstt. Registrar) ITAT, DELHI