

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI**

**Before Sh. Satbeer Singh Godara, Judicial Member**

**ITA No. 3508/Del/2024 : Asstt. Year: 2012-13**

Corporate Professionals Infrastructure Pvt. Ltd., D-28, South Extension, Part-1, New Delhi-110049 (APPELLANT)	Vs	Income Tax Officer, Ward-6(1), New Delhi-110001 (RESPONDENT)
<b>PAN No. AACCC6037E</b>		

**Assessee by : Sh. Somil Aggarwal, Adv. &  
Sh. Deepesh Garg, Adv.  
Revenue by : Sh. Sanjay Kumar, Sr. DR**

**Date of Hearing: 13.11.2024**

**Date of Pronouncement: 28.11.2024**

**ORDER**

This assessee's appeal for Assessment Year 2012-13, arises against the order of CIT(A)/NFAC, Delhi dated 01.07.2024 in case No. ITBA/APL/S/250/2024-25/106300353(1) in proceedings u/s 143(1) of the Income Tax Act, 1961 (in short "The Act").

2. Heard both parties at length. Case files perused.
3. The assessee pleads the following substantive grounds in the instant appeal:

*"1. That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of Ld. DDIT CPC in passing the impugned order u/s 143(1) without assuming valid jurisdiction as per law and the impugned order is barred by limitation inter-alia for the reason that the impugned order u/s 143(1) dated 15-07-2013 has been served on 24-11-2023.*

2. *That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in confirming the action of Ld. DDIT CPC in computing the dividend distribution tax liability of Rs.3,16,013/- and that too without any basis, material and evidence and by recording incorrect facts and findings and in violation of principles of natural justice.*

3. *That having regard to the facts and circumstances of the case, Ld. CIT(A) has erred in law and on facts in passing the impugned order and that too without providing the opportunity of being heard and in violation of principles of natural justice."*

4. Learned counsel's submission, during the course of hearing that the assessee presses for only its second substantive ground challenging Dividend Distribution Tax (DDT) liability of Rs.3,16,013/- made in the CPC's processing dated 15.07.2017 as upheld in the lower appellate findings. Learned counsel invites the undersigned's attention to the assessee's paper book running into 56 pages comprising of its acknowledgment of return for A.Y. 2012-13, income tax return, audited financial statement, written submission etc. to buttress the point that it is not liable to pay for any such Dividend Distribution Tax.

5. That being the case, I find merit in the learned departmental representative submissions that given the fact that the assessee is denying its Dividend Distribution Tax liability in principle, the matter be restored to the Assessing Officer for his afresh factual verification and adjudication within three effective opportunities of hearing. Ordered accordingly.

6. This assessee's appeal is allowed for statistical purpose in above terms.

Order Pronounced in the Open Court on 28/11/2023.

Sd/-  
**(Satbeer Singh Godara)**  
**Judicial Member**

**Dated: 28/11/2023**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**