

**THE INCOME TAX APPELLATE TRIBUNAL  
“H” BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER &  
SHRI BRAJESH KUMAR SINGH, ACCOUNTANT MEMBER**

**ITA No. 311/Del/2021  
(Assessment Year 2010-11)**

Triage Infrastructure (India) Pvt. Ltd. D-141, Sector-41, Noida 201301	Vs.	CIT(A)-I ITO, Sector-24 Noida- 201301
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AACCT8614Q		
Appellant	..	Respondent

Appellant by :	Sh. Om Rajpurohit, CA
Respondent by :	Sh. Amit Katoch, Sr.D.R

Date of Hearing	28.11.2024
Date of Pronouncement	28.11.2024

O R D E R

**PER MADHUMITA ROY, JM:**

The instant appeal filed by the assessee is directed against the order dated 29.06.2018 passed by the CIT(A)-I, Noida, arising out of the order passed by the ACIT, Circle 3, Noida, dated 18.12.2017 under Section 147/144 of the Income Tax Act, 1961 (hereinafter referred to as ‘the Act’) for Assessment Year 2010-11.

2. In this case the assessee duly filed the return of income in response to notice issued under Section 148 of the Act and also paid self assessment tax, the receipt whereof has been duly submitted before us. However, it was candidly submitted before us that the same not placed before the Ld. CIT(A) and for that reason the appeal preferred by the assessee stood dismissed. Thus, having regard to this particular aspect of the matter, we are of the considered opinion that the appeal is required to be heard afresh on merit by the Ld. CIT(A). Thus, the present appeal is dispose of by remitting the issue to the file of the Ld. CIT(A) for adjudication on the same 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. Assessee's appeal is therefore, allowed for statistical purposes.

3. Assessee's appeal is therefore, allowed for statistical purposes.

Order pronounced in the open court on 28.11.2024

Sd/-  
(Brajesh Kumar Singh)  
Accountant Member

Sd/-  
(Madhumita Roy)  
Judicial Member

Date 28.11.2024

Rohit: PS

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI