

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC" NEW DELHI**

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No. 1411/Del/2024

निर्धारणवर्ष/Assessment Year: 2017-18

Superior Aircon P. Ltd. C/o 516, Laxmideep Building, District Centre, Laxmi Nagar, New Delhi.	बनाम Vs.	Income Tax Officer Ward-4, Panipat, Haryana.
PAN No. AALCS0647P		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by	Shri Samyak Jain, Adv.
राजस्वकीओरसे /Revenue by	Shri Sanjay Sharma, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	05.12.2024
उद्घोषणाकीतारीख/Pronouncement on	06.12.2024

आदेश /O R D E R

This appeal is filed by the assessee against the order of the Ld. Addl./JCIT(Appeals)-2, Jaipur dated 30.01.2024 for the AY 2017-18.

2. Ld. Counsel for the assessee submits that the appeal was disposed of by the Ld. Addl./JCIT(Appeals) without providing opportunity to the assessee. Ld. Counsel submits that the notices were not received by the assessee, therefore, the assessee could not represent its case before the Ld. Addl./JCIT(Appeals). The Ld. Counsel for the assessee further, filing an undertaking submitted that the assessee shall cooperate with the proceedings before the

Ld. Addl./JCIT(Appeals) if the appeal is restored to the Ld. Addl./JCIT(Appeals).

3. Ld. DR has no serious objection.

4. Considering the rival submissions and the *ex parte* order passed by the Ld. Addl./JCIT(A) and also the undertaking filed by the assessee I feel it appropriate to restore this appeal to the file of the Ld. Addl./JCIT(A) for fresh adjudication. Assessee has filed undertaking to cooperate with the proceedings before the Ld. Addl./JCIT(A). Considering the undertaking, this appeal is restored to the file of the Ld. Addl./JCIT(A) for fresh adjudication after providing adequate opportunity to the assessee.

5. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 06/12/2024

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 06/12/2024

*Kavita Arora, Sr. P.S.

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT
(DR)/Guard file of ITAT.

By order
Assistant Registrar, ITAT: Delhi Benches-Delhi