

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

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER &
SMT. RENU JAUHRI, ACCOUNTANT MEMBER**

**ITA Nos. 3935 & 3936/Del/2023
(Assessment Years: 2013-14 & 2017-18)**

VRS Foods Ltd. D-55, Ground Floor, East of Kailash New Delhi – 110048	Vs.	Assistant Commissioner of Income Tax, Central Circle-16 Jhandewal Exntension, New Delhi – 110055
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AACCV4731A		
Appellant	..	Respondent

Appellant by :	Sh. Salil Aggarwal, Sr. Adv. & Sh. Shailesh Gupta, Adv.
Respondent by :	Sh. Amit Katoch, Sr. DR

Date of Hearing	11.12.2024
Date of Pronouncement	11.12.2024

ORDER

PER MADHUMITA ROY, JM:

Both these appeals are directed against the common order dated 15.11.2023 passed by the Ld. CIT(A)-26, New Delhi arising out of the Assessment Order dated 29.12.2019 and 31.12.2019 respectively passed by the ACIT,CC-14, New Delhi for Assessment Years 2013 -14 & 2017-18.

2. At the very threshold of the matter, the Ld. Counsel appearing for the assessee submitted before us that though the adjournment was sought for due to festival of Diwali and the office being closed the matter was finalized ex-parte. In that view of the matter the assessee is not given a proper opportunity to represent his case effectively. Under this facts and circumstances of the matter, he, therefore, prays for remitting the issue to the file of the Ld. CIT(A) for adjudication of the same afresh. The Ld. DR has not objected such prayer with all his fairness.

3. Having heard the Ld. Counsels appearing for the parties and having regard to the facts and circumstances of the matter, in order to prevent the miscarriage of justice, we find that the assessee be given a further opportunity of being heard and the appeals are, thus, disposed of by remitting the issue to the file of Ld. CIT(A) for adjudication of the same afresh. The Ld. CIT(A) is directed to pass a reasoned order 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 appeal. We also make it clear that in the event the assessee does not cooperate with the Ld. CIT(A), the said authority would be at liberty to pass orders strictly in accordance with law.

4. The assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 11.12.2024

Sd/-
(Renu Jauhri)
ACCOUNTANT MEMBER

Sd/-
(Madhumita Roy)
JUDICIAL MEMBER

Dated 11.12.2024

PS: Rohit

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI