

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "C", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,
AND
SHRI YOGESH KUMAR US, JUDICIAL MEMBER

	ITA NO. 2427/Del/2024		
	A.YR. : 2013-14		
TRINETRA ALUMINIUM ALLOYS, PLOT NO. 674, SECTOR-69, IMT FARIDABAD, HARYANA-121009 (PAN: AAEFT3928L)	VS.	ITO, WARD 1(4), NEW DELHI C.R. BUILDING, FARIDABAD, HARYANA	
(APPELLANT)		(RESPONDENT)	

Appellant by : None

Respondent by : Shri Om Parkash, Sr. DR.

Date of hearing : 11.12.2024

Date of pronouncement : 16.12.2024

ORDER

PER SHAMIM YAHYA, AM :

The Assessee has filed the instant Appeal against the Order of the Ld. CIT(Appeal)/NFAC, Delhi dated 17.1.2024, relating to assessment year 2013-14 on the following grounds:-

1) That the appellant denies its liability to be assessed at total income of Rs. 2,52,07,557 as against returned income of Rs. 14,50,630 and accordingly denies its liability to pay tax and interest demanded thereon.

2) That having regard to the facts and circumstances of the case, Ld. A.O. has erred in law and on facts in passing an ex-parte order

dismissing the appeal in limine without passing a speaking order or going into merits of the cause.

3) That having regard to the facts and circumstances of the case, Ld. A O has erred in law and on facts in assuming jurisdiction over the case to initiate assessment proceedings and pass impugned order when the statutory and jurisdictional requirements under section 147 to 151 were not fulfilled

4) That having regard to the facts and circumstances of the case, Ld. AO has erred in law and on facts in framing the assessment when the proceedings and order were barred by limitation.

5) That having regard to the facts and circumstances of the case, Ld. A O has erred in law and on facts in passing an ex-parte assessment order us 144 of the Income Tax Act, that too without giving any opportunity of being heard.

6) That having regard to the facts and circumstances of the case Ld. A.O. has erred in law and on facts in making an addition of Rs.2,37,56,927/- as unexplained income and that too by vague application of facts and based only on surmises and conjectures.

7) That in any view of the matter and in any case the action of AO in making an addition of Rs. 2,37,56,927/- is bad in law and against the facts and circumstances of the case.

8) That having regard to the facts and circumstances of the case, AO has erred in law and on facts in making the above disallowance without giving an adequate opportunity of being heard and by not observing the principles of natural justice.

2. In this case, AO made addition of Rs. 2,37,56,927/- by treating the same as unexplained income u/s. 68/69A of the Act and assessed the income at Rs. 2,52,07,557 u/s. 147 r.w.s. 144 read with section 144B of the Act. Upon assessee's appeal, Ld. CIT(A) dismissed the appeal of the assessee for non-prosecution by applying Multiplan decision.

3. Against the order of the Ld. CIT(A), assessee is in appeal before us.

4. We have heard the Ld. DR and perused the records. None appeared on behalf of the assessee, despite issue of notice, hence, we are deciding the appeal of the assessee ex parte qua the assessee. Upon careful consideration, we note that it is incumbent upon the Ld. CIT(A) to pass a speaking order, but he has failed to do so. Therefore, in view of the aforesaid facts and circumstances of the case and in the interest of justice, the issues in dispute are remitted back to the file of the Ld. CIT(A) with the directions to pass a speaking order on the merits of the case, after giving adequate opportunity of being heard to the assessee. We hold and direct accordingly.

5. In the result, the Assessee's appeal is allowed for statistical purposes.

Order pronounced on 16/12/2024.

Sd/-

(YOGESH KUMAR US)
JUDICIAL MEMBER

Sd/-

(SHAMIM YAHYA)
ACCOUNTANT MEMBER

SRBHATNAGAR

Copy forwarded to:-

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar