

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

**BEFORE SHRI YOGESH KUMAR US, JUDICIAL MEMBER  
AND  
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No.2857/DEL/2024 [A.Y 2015-16]

Topwheels Automotive Pvt. Ltd	Vs.	The A.C.I.T
Basement 1 & 2, Arun Chambers		Circle - 25(2)
Near Tardeo AC Market, Mumbai		New Delhi

**PAN – AAECT 6853 D**

(Applicant)

(Respondent)

Assessee By :	Ms. Mansi Khosla, CA	
	Shri Rohit Jain, Adv	
Department By :	Shri Amit Katoch, Sr. DR	

<b>Date of Hearing</b>	<b>:</b>	<b>16.12.2024</b>
<b>Date of Pronouncement</b>	<b>:</b>	<b>18.12.2024</b>

**ORDER**

**PER YOGESH KUMAR U.S., JUDICIAL MEMBER:-**

This appeal is preferred by the Assessee challenging the order of the NFAC, Delhi dated 11.04.2024 pertaining to A.Y 2015-16.

2. The Assessee raised several grounds of Appeal, however, the Ld. Assessee's Representative while arguing the Appeal submitted that the appeal has been dismissed by the Ld. CIT(A) without considering the submissions and the documents produced by the Assessee. The Ld. Assessee's Representative has also filed the paper book containing 347 pages to substantiate her claim and sought for setting aside the order of the

Ld. CIT(A) and to remand the matter to the file of the Ld. CIT(A)/ NFAC for fresh adjudication.

3. The Ld. Department's Representative relying on the orders of the Lower Authorities sought for dismissal of the Appeal filed by the Assessee.

4. We have heard both the parties and perused the material available on record. The Ld. CIT(A) while dismissing the Appeal has not decided the Appeal on its merit. It is found from the Paper Book submitted by the Ld. Assessee's Representative that the Assessee has produced several documents and also filed written submissions in support of the Grounds of Appeal, however, the Ld. CIT(A) has not considered the Grounds of Appeal of the Assessee on its merit. The Ld. CIT(A) ought to have decided the Appeal on its merit after considering the submissions/documents produced by the Assessee and should have passed speaking order. Considering the above facts and circumstances, we set aside the impugned order of the Ld. CIT(A) and remand the matter to the file of the Ld. CIT(A) for deciding the Appeal of the Assessee afresh by passing a speaking order in accordance with law after providing the opportunity of being heard to the Assessee.

5. In the result, the appeal of the assessee in ITA No. 2857/DEL/2024 is partly allowed for statistical purposes.

The order is pronounced in the open court on 18.12.2024.

**Sd/-**  
**[NAVEEN CHANDRA]**  
**ACCOUNTANT MEMBER**

**Sd/-**  
**[YOGESH KUMAR U.S.,]**  
**JUDICIAL MEMBER**

Dated: 18<sup>th</sup> DECEMBER, 2024.  
R.N, Sr. PS

Copy forwarded to:

1. Assessee
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi