

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

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

**ITA Nos. 3767 to 3769/Del/2023
(Assessment Years: 2017-18, 2018-19 & 2020-21)**

Bio Med Private Limited C-96, Site-1, BS Road, Indl. Area, Ghaziabad Uttar Pradesh 201009	Vs.	Addl. CIT, Special Range, CGO Complex, Hapur Chungi, Ghaziabad 201001
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AABCB3477C		
Appellant	..	Respondent

Appellant by :	Sh. Ved Jain, Adv. & Sh. Aman Garg, CA & Sh. Pawan Garg, CA
Respondent by :	Sh. Amit Katoch, Sr. DR

Date of Hearing	03.12.2024
Date of Pronouncement	18.12.2024

ORDER

PER BENCH:

This bunch of appeals filed by the assessee are directed against the order passed by the Ld. CIT(A) NFAC, dated 17.11.2023 and 21.11.2023 arising out of the Assessment Orders dated 26.11.2019, 12.03.2021 and 22.09.2022 passed by the ACIT, Special Range-2(4) Ghaziabad under Sections 143(3) r.w.Ss. 143(3A) & 143(3B) for Assessment Years 2017-18, 2018-19 & 2020-21 respectively. Since the issue involved in these

appeals are identical these are heard analogously and are being disposed of by a common order for the sake convenience.

2. At the time of hearing of the matter, the Ld. Counsel appearing for the assessee submitted before us the one appeal for Assessment Year 2013-14 in respect of the same assessee involving the same issue as raised in this appeal is pending before the Tribunal. Under this facts and circumstances though adjournment was sought for, the Ld. CIT(A) proceeded with the appeal and finalised the same confirming addition made by the Ld. AO. In that view of the matter, he, therefore, prayed for setting aside the issue to the file of the Ld. CIT(A) for considering of the same afresh that too, after the disposal of the pending appeal before us for AY. 2013-14. This prayer made by the Ld. Counsel has not been objected by the Ld. D.R 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, we are of the considered opinion that the assessee's appeal be restored to the file of the Ld. CIT(A) for adjudication of the same afresh on the basis of the order to be passed by the ITAT in assessee's own appeal regarding the identical issue for AY 2013-14. Hence, the order passed by the Ld. CIT(A) is quashed and the issues are remitted to the file of the Ld. CIT(A) with a direction to finalise the same upon giving an opportunity of being heard to the assessee and upon considering the evidence on record and any other evidence which the assessee may choose to file at the time of hearing of the matter. However, we make it clear that once the order is pronounced and handed over to the Ld. CIT(A) the Ld. CIT(A) will proceed with the appeals only after that and pass orders accordingly. 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 proceed strictly in accordance with law.

4. Assessee's appeals are allowed for statistical purposes.

Order pronounced in the open court on 18.12.2024

Sd/-

(Brajesh Kumar Singh)
ACCOUNTANT MEMBER

Dated 18.12.2024

PS: Rohit

Sd/-

(Madhumita Roy)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI