

IN THE INCOME TAX APPELLATE TRIBUNAL

DELHI BENCH "C", NEW DELHI

BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER,

AND

SHRI VIMAL KUMAR, JUDICIAL MEMBER

	ITA NOS. 1754 & 1755/Del/2024	
	A.YRS. : 2010-11 & 2012-13	
INDUS AIRWAYS PRIVATE LIMITED, FLAT NO. 003, RASHTRAPATI BHAWAN, CAVINET AFFAIRS CGHS, SECTOR-10, DWARKA, NEW DELHI – 75 (PAN: AABCI2374M)	VS.	DCIT, CIRCLE 12(1), NEW DELHI
(APPELLANT)		(RESPONDENT)

Appellant by : Capt. Deep Kumar Beri, A.R.
Respondent by : Shri Dayainder Singh Sidhu, CIT(DR) & Shri Om Prakash, Sr. D.R.

Date of hearing : 24.03.2025
Date of pronouncement : 24.03.2025

ORDER

PER SHAMIM YAHYA, AM :

The Assessee has filed these Appeals against the separate Orders of the Ld. NFAC, New Delhi both dated 15.02.2024, relating to assessment years 2010-11 & 2012-13.

2. In both these cases, Ld. CIT(A) has noted that assessee has not filed proper details before the AO and he also noted that proper documents were not filed before the Ld. CIT(A), hence, he dismissed the appeals of the assessee. In this regard, Assessee has taken the ground nos. 4 & 6 in assessment year 2011-12 and ground no. 5 in assessment year 2011-12

respectively. Hence, Ld. AR pleaded that an opportunity may be given to the assessee to canvass the cases before the Ld. CIT(A) by remitting back the issues to the file of the Ld. CIT(A) for fresh consideration. Ld. DR did not have any objection to this proposition.

3. We have heard both the parties and perused the records. We find considerable cogency in the aforesaid contention of the Ld. AR. After considering the aforesaid factual matrix, we are of the considered view, that interest of justice will be served, if the issues in dispute in both the appeals are remitted back to the file of the Ld. CIT(A) to decide the same afresh, after giving adequate opportunity of being heard to the assessee. We hold and direct accordingly. The assessee through his Ld. AR is also directed to cooperate with the Ld. CIT(A) in the proceedings in the captioned appeals.

4. In the result, both the appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the Open Court on 24.03.2025.

SD/-
(VIMAL KUMAR)
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