

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'B' BENCH, BANGALORE**

**BEFORE SHRI WASEEM AHMED, ACCOUNTANT MEMBER AND  
SHRI KESHAV DUBEY, JUDICIAL MEMBER**

ITA No. 429/Bang/2025
Assessment Year: 2015-16

M/s WPA Clean Energy Pvt. Ltd., #11, 1 <sup>st</sup> Floor, Commissariat Road, Bengaluru – 560 001.  <b>PAN – AACFG 2601 H</b>	Vs.	The Dy. Commissioner of Income Tax, Circle - 7(1)(2), Bengaluru.  .
APPELLANT		RESPONDENT

Assessee by	:	Shri Sunaina Bhatia, Advocate
Revenue by	:	Shri Subramanian S, JCIT (DR)

Date of hearing	:	05.05.2025
Date of Pronouncement	:	08.05.2025

**ORDER**

**PER WASEEM AHMED, ACCOUNTANT MEMBER:**

This is an appeal filed by the assessee against the order passed by the NFAC, Delhi, dated 16/12/2024 in DIN No. ITBA/NFAC/S/250/2024-25/1071250774(1), for the assessment year 2015-16.

2. At the outset, we note that the learned CIT(A) issued several notices to the assessee intimating the dates of hearing, but there was no compliance by the assessee. Accordingly, the learned CIT(A) dismissed the assessee's appeal.

3. However, the learned AR before us submitted that the last date fixed for hearing by the learned CIT(A) was 11/12/2024, and on the same day, the assessee sought an adjournment till 18/12/2024. Despite this, the learned CIT(A) passed the order on 16/12/2024, two days prior to the date/time requested by the assessee. The learned AR, in support of his contention, filed details of the request made to the learned CIT(A) for adjournment until 18/12/2024, which are placed on record. In view of the above, the learned AR submitted that there was a genuine reason for the non-appearance before the learned CIT(A) and, accordingly, prayed that the matter be restored to the file of the learned CIT(A) for fresh adjudication as per the provisions of law.

3. On the other hand, the learned DR did not raise any objection if the issue on hand is remanded to the learned CIT(A) for fresh adjudication in accordance with the provisions of law.

4. We have heard the rival contentions of both the parties and perused the materials available on record. Admittedly, the assessee requested an adjournment till 18/12/2024 via a letter dated 11/12/2024, but the learned CIT(A), without considering the request, dismissed the appeal via an order dated 16/12/2024. In our considered view, the learned CIT(A) should have granted time to the assessee until 18/12/2024 before dismissing the appeal.

4.1 It is also important to note that the learned CIT(A) did not comply with the provisions of section 250(6) of the Act while dismissing the assessee's appeal. Section 250(6) mandates the disposal of an appeal by way of a speaking order with reasons. Nonetheless, in the interest of

justice and fair play, we are inclined to set aside the issue to the file of the learned CIT(A) for fresh adjudication in accordance with the provisions of law.

4.2 The assessee is also directed to make the necessary compliances and extend full cooperation during the appellate proceedings and not seek unwarranted adjournments. Hence, the ground of appeal of the assessee is allowed for statistical purposes.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the court on this            day of May, 2025.

**(KESHAV DUBEY)**  
Judicial Member

**(WASEEM AHMED)**  
Accountant Member

Bangalore  
Dated,     May, 2025  
/ vms /

Copy to:

1. The Applicant
2. The Respondent
3. The CIT
4. The CIT(A)
5. The DR, ITAT, Bangalore.
6. Guard file

By order

Asst. Registrar, ITAT, Bangalore