

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

**BEFORE SH. SHAMIM YAHYA, ACCOUNTANT MEMBER
AND
SH. SUDHIR KUMAR, JUDICIAL MEMBER**

ITA No.5511/Del/2024
Assessment Year: 2020-21

Marc India Ltd Delhi Plot No. 5 2nd Floor BN Block Central Market Shalimar Bagh New Delhi 110088 PAN NO. AAACM7785P	Vs.	THE Commissioner of Income tax (Appeals)-29 Central Circle 26 New Delhi Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	None
Respondent by	Shri Dheeraj Kumar Jain Sr. DR

Date of hearing:	26/05/2025
Date of Pronouncement:	26 /05/2025

ORDER

PER SUDHIR KUMAR, JUDICIAL MEMBER:

This appeal is preferred by the assessee against the order dated 30.09.2024 of the Commissioner of income Tax (Appeals) -29 [hereinafter referred to as "Ld. CIT(A)"] passing against the

assessment order vide order dated 24.09.2022 for the assessment year 2020-21 u/s 143(3) of the Income Tax Act 1961[hereinafter referred to as “the Act”]

2. The brief facts of the case are that the assessee has filed return of income declaring total income of Rs.1,40,87,010/- on 30-11-2021. The return was processed u/s 143(1) of the Act. The case of the assessee was selected for scrutiny. Notice u/s 142(1) of the Act was issued on 22-02-2022 and duly served upon the assessee through ITBA Portal. In the compliance of the notice the Ld. AR of the assessee has attended the proceedings. The AO completed the assessment by making the addition of Rs 4,15,650/-of the Act. Aggrieved the order of the AO the assessee preferred the appeal before the Ld. CIT(A) who vide his order dated 30-9-2024 dismissed the appeal. Being aggrieved the order of the Ld. CIT(A) the assessee is in appeal before the Tribunal.

5. Ld. Sr. DR submitted that numerous opportunities were provide to the assessee but he did not attend the proceedings and the appeal was disposed of on merit. None is present for the assessee.

7. We have heard the Ld. DR and perused the material available on record.

8. The Ld. CIT(A) should have heard the appeal on merit after giving the opportunity of being heard to the assessee. In the interest of the justice and fair play we retore the issue of the file before the Ld. CIT(A) to decide the appeal on merit after giving the opportunity of being heard to the assessee. Therefore, we set aside the order passed by the Ld. CIT(A) New Delhi.

9. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 26 .05.2025.

Sd/-
(SHAMIM YAHYA)
ACCOUNTANT MEMBER

Sd/-
(SUDHIR KUMAR)
JUDICIAL MEMBER

Date: 26 .5.2025

Pooja, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI