

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

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER, AND
SHRI NAVEEN CHANDRA, ACCOUNTANT MEMBER**

ITA No. 3865/DEL/2024 [A.Y. 2017-18]

Paradime Technologies Pvt Ltd
F-35, Richmond Park
DLF Phase - 4, Gurgaon

Vs.

The A.C.I.T
Circle - 3(1)
Gurgaon

PAN - AAICP 2145 G

(Applicant)

(Respondent)

Assessee By : Shri Sandeep Ahuja, CA

Department By : Ms. Harpreet Kaur Hansra, Sr. DR

Date of Hearing : 25.06.2025

Date of Pronouncement : 25.06.2025

ORDER

PER NAVEEN CHANDRA, A.M:-

This appeal by the assessee is preferred against the order of the
NFAC, Delhi dated 25.06.2024 for A.Y 2017-18.

2. At the very outset, the ld. counsel for the assessee submitted that the ld. CIT(A) has decided the issues without providing adequate opportunity of being heard to the assessee to present its case. It is the say of the ld. counsel for the assessee that several additional evidences have been submitted before the ld. CIT(A) which were not admitted. He, therefore, prayed that since neither the Assessing Officer nor the ld. CIT(A) examined the evidences produced before the ld. CIT(A), the matter may be remitted back to the Assessing Officer for adjudication of the additional/fresh evidence with regard to the subject matter in the assessee instant appeal.

3. Per contra, the ld. DR relied upon the orders of the authorities below.

4. We have heard the rival submissions and have perused the relevant material on record. We find that the ld. CIT(A) has decided the issue without appreciation of facts and evidence brought on his record. The ld. CIT(A) has accorded primacy to the technicality of Rule 46A of the I.T. Rules and has ignored the principles of substantive justice. In view of the above facts and circumstances and in the interest of justice and fair play, we are of the considered view that the matter be restored

back to the file of the Assessing Officer to decide the issues afresh after allowing adequate opportunity of being heard to the assessee.

6. The assessee is also directed to provide necessary information /documents as required by the authorities and co-operate in adjudication of the issues at hand.

7. In the result, the appeal of the assessee in ITA No. 3865/DEL/2024 is allowed for statistical purposes.

The order is pronounced in the open court on 25.06.2025.

Sd/-

**[MADHUMITA ROY]
JUDICIAL MEMBER**

Sd/-

**[NAVEEN CHANDRA]
ACCOUNTANT MEMBER**

Dated: 25th JUNE, 2025.

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

Sl No.	PARTICULARS	DATES
1.	<i>Date of dictation of Tribunal Order</i>	.
2.	<i>Date on which the typed draft Tribunal Order is placed before the Dictation Member</i>	
3.	<i>Date on which the typed draft Tribunal Order is placed before the other Member</i>	
4.	<i>Date on which the approved draft Tribunal Order comes to the Sr. P.S./P.S.</i>	
5.	<i>Date on which the fair Tribunal Order is placed before the Dictating Member for pronouncement</i>	
6.	<i>Date on which the signed order comes back to the Sr. P.S./P.S</i>	
7.	<i>Date on which the final Tribunal Order is uploaded by the Sr. P.S./P.S. on official website</i>	
8.	<i>Date on which the file goes to the Bench Clerk alongwith Tribunal Order</i>	
9.	<i>Date of killing off the disposed of files on the judiSIS portal of ITAT by the Bench Clerks</i>	
10.	<i>Date on which the file goes to the Supervisor (Judicial)</i>	
11.	<i>The date on which the file goes for xerox</i>	
12.	<i>The date on which the file goes for endorsement</i>	
13.	<i>The date on which the file goes to the Superintendent for checking</i>	
14.	<i>The date on which the file goes to the Assistant Registrar for signature on the Tribunal order</i>	
15.	<i>Date on which the file goes to the dispatch section</i>	
16.	<i>Date of Dispatch of the Order</i>	