

M/s. Suraksha Flexco Pack (P) Ltd. vs. ACIT, Circle- 2, Ajmer  
(supra), the delay in filing the appeal by the assessee is condoned.

The ground No. 2 of the appeal of the assessee is allowed and appeal is restored to the file of the Id. CIT(A) for afresh adjudication by providing adequate opportunity of being heard to the assessee. Thus the Ground No. 2 of the assessee is allowed.

4.0 In the result, the appeal of the assessee is partly allowed.

Order pronounced in the open Court on 09 -02-2017.

Sd/-

(भागचन्द)

(Bhagchand)

लेखा सदस्य / Accountant Member

जयपुर / Jaipur

दिनांक / Dated:-

09/02/ 2017

\*Mishra

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant-M/s. Suraksha Flexco Pack (P) Ltd., Ajmer
2. प्रत्यर्थी / The Respondent- The ACIT, Circle-2, Ajmer
3. आयकर आयुक्त(अपील) / CIT(A).
4. आयकर आयुक्त / CIT,
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
6. गार्ड फाईल / Guard File (ITA No. 766/JP/2016)

आदेशानुसार / By order,

सहायक पंजीकार / Assistant. Registrar