

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

Before Dr. B. R. R. Kumar, Accountant Member

Sh. Anubhav Sharma, Judicial Member

ITA No. 166/Del/2020 : Asstt. Year : 2015-16

Tathagat Exports Pvt. Ltd., C/o Akul Aggarwal & Associates, CA, D2/20, GF, Sec.-10, DLF, Faridabad-121006	Vs	ACIT, Circle-25(1), New Delhi-110002
(APPELLANT)		(RESPONDENT)
PAN No. AALCS0563Q		

Assessee by : None

Revenue by : Sh. M. Baranwal, Sr. DR

Date of Hearing: 12.07.2022

Date of Pronouncement: 15.07.2022

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of the Id. CIT(A), Delhi-36 dated 11.11.2019.

2. The assessee filed return of income on 31.10.2015 declaring a loss of Rs.1,02,14,422/-. The assessment has been completed determining returned income at Rs.1,02,08,130/- vide the Assessment Order passed u/s 144 on 28.12.2017.

3. The proceedings before the Id. CIT(A) were as under:

SI. No.	Notice No.	Date of issue of notice/Date of speed post	Date fixed for hearing
1.	By ITBA/APL/S/APL_1 /2018-19/1014961528(1) By Speed Post ED004228990IN	01.02.2019	15.02.2019
		15.02.2019	None attended nor any adjournment letter was filed.
2.	By Speed Post ED939114887IN	15.02.2019	08.03.2019 (Last Opportunity)
		08.03.2019	None attended nor any adjournment letter was filed.
3.	By ITBA/APL/S/APL_1 /2019-20/1017313711(1) By Speed Post ED001240719IN	08.08.2019	21.08.2019
		21.08.2019	None attended nor any adjournment was filed.
4.	By ITBA/APL/S/APL_1/2019-20/1017509471(1) By Speed Post ED001242555IN	22.08.2019	28.08.2019
		28.08.2019	None attended nor any adjournment was filed.

5.	By ITBA/APL/S/APL_1 /2019-20/1017635923(1) By Speed Post ED001242388IN	28.08.2019	11.09.2019
		11.09.2019	None attended nor any adjournment was filed.
6.	By ITBA/APL/S/APL_1/2019-20/1017939492(1) By Speed Post ED944508913IN	12.09.2019	04.10.2019
		04.10.2019	None attended nor any adjournment was filed.
7.	By ITBA/APL/S/APL_1/2019-20/1018645101(1) By Speed Post ED944508666IN	07.10.2019	15.10.2019
		15.10.2019	None attended nor any adjournment was filed.
8.	By ITBA/APL/S/APLJ/2019-20/1018924446(1) By Speed Post ED944509030IN (As per speed post tracking report notice was delivered)	15.10.2019	30.10.2019 (Last Opportunity)
		30.10.2019	None attended nor any adjournment was filed.

4. Aggrieved with the order of the Id. CIT(A) confirming the order of the Assessing Officer, the assessee filed appeal before the Tribunal on 09.01.2020. The notice of hearing was issued on

11.04.2022 fixing the date of hearing on 12.07.2022 at the address given in Form 36. No one attended on the date of hearing nor any adjournment letter was filed. The assessee has failed to appear on 8 occasions before the Id. CIT(A) and has taken up the grounds before the Tribunal pertaining to legal principles of "*audi alteram partem*" and sustenance of order of the AO by the Id. CIT(A). We strongly believe that every assessee has a right to appeal before the authorities against any addition or disallowance made to the returned income, at the same time, it is least expected that the assessee would comply to the notices issued by the authorities in an appropriate way. The assessee having miserably failed to attend before the Id. CIT(A) has taken the grounds of "*audi alteram partem*" before us. While the grievance of the assessee is not being preempted by us, at the same time, we feel that the conduct of the assessee is clogging the already burdened justice delivery system. Hence, we hereby direct the assessee to pay an amount of Rs.10,000/- to the "Prime Minister's National Relief Fund" and approach the Id. CIT(A) for a fresh hearing *denovo* which shall be considered. The Id. CIT(A) is hereby directed to afford an opportunity of being heard to the assessee before conclusion of the proceedings.

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

Order Pronounced in the Open Court on 15/07/2022.

Sd/-

(Anubhav Sharma)
Judicial Member

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

Dated: 15/07/2022

Subodh Kumar, Sr. PS