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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ ITA 455/2019

MODI INDUSTRIES LIMITED ..... Appellant

Through: Mr. P. Roychaudhuri, Advocate.

versus

JCIT, RANGE-75, NEW DELHI ..... Respondent

Through: Mr. Raghvendra Singh, Advocate.

CORAM:
HON'BLE MR. JUSTICE VIPIN SANGHI
HON'BLE MR. JUSTICE SANJEEV NARULA

<u>O R D E R</u>

% **24.10.2019**

We have heard learned counsels.

The following questions of law arise for our consideration:

" *Whether the Income Tax Appellate Tribunal had erred in law and in the facts in failing to adjudicate all the grounds raised by the appellant before the Appellate Authority.*

Whether the Income-tax Appellate Tribunal was correct in law in upholding the order of the Commissioner of Income-tax (Appeals) without giving its own finding?

Whether the Income Tax Appellate Tribunal, while dealing with the appellant's appeal has considered and dealt with the submissions advanced by the appellant in relation to the imposition of penalty under Section 271C of the Act."

A perusal of the impugned order shows that the Tribunal has recorded in detail in paragraph 5 of the said order the several submissions advanced by the appellant. The Tribunal went on to even take note of the several decisions on which the appellant placed the reliance. However, while rendering its decision, the Tribunal has not specifically dealt with the submissions that it recorded in paragraph 5 of its order. The Tribunal has extensively quoted from the order of the CIT (Appeals) with which it agrees. Even where the Tribunal agrees with the CIT (Appeals), in our view, it was imperative for the Tribunal to deal with, even if summarily, the submissions advanced before it by the appellant and to reject the same for disclosed reasons. Unfortunately that does not appear to have happened in the present case. We, therefore, answer the questions in favour of the appellant and set aside the impugned order. We remand the appeal back to the Tribunal for re-hearing and a fresh decision uninfluenced by the impugned order. We, however, make it clear that we have not examined the appellant's pleas on merits.

The party shall appear before the Tribunal on 08.01.2020.

VIPIN SANGHI, J

SANJEEV NARULA, J

OCTOBER 24, 2019

B.S.Rohella