

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : SMC-I : NEW DELHI  
BEFORE SHRI R.S. SYAL, ACCOUNTANT MEMBER

ITA No.4127/Del/2015  
Assessment Year : 2009-10

Yash Paul Bansal,  
Flat No.16, 2<sup>nd</sup> Floor,  
Nimri Colony, Ashok Vihar,  
New Delhi.  
PAN: ABJPB2252K

Vs. ITO,  
Ward-19(3),  
New Delhi.

(Appellant)

(Respondent)

Assessee By : Shri S.R. Wadhwa, Advocate  
Department By : Shri S.K.Jain, Sr. DR

Date of Hearing : 04.08.2016  
Date of Pronouncement : 04.08.2016

ORDER

This appeal filed by the assessee is directed against the order passed by the CIT(A) on 23.10.2013 in relation to the assessment year 2009-10.

2. Shorn of unnecessary details, it is observed that the assessment order was passed u/s 143(3) determining total income at Rs.36,64,770/-

as against the returned income of Rs.1,82,770/-. The impugned order came to be passed *ex parte*. The ld. AR has advanced reasons for the absence of the assessee, with which I am satisfied. It is further noticed that the assessee's reply dated 5.12.2011 filed before the AO was not considered at the time of the passing of the assessment order. Under such circumstances, I am satisfied that the ends of justice will meet adequately if the impugned order is set aside and the matter is restored to the file of AO for passing a fresh assessment order after allowing an opportunity of being heard to the assessee. I order accordingly. The ld. AR has undertaken to extend full cooperation to the AO in such fresh proceedings.

3. In the result, the appeal is allowed for statistical purposes.

The order pronounced in the open court on 04.08.2016.

Sd/-

[R.S. SYAL]  
ACCOUNTANT MEMBER

Dated, 04<sup>th</sup> August, 2016.

dk

Copy forwarded to:

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

AR, ITAT, NEW DELHI.