

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

ITA No.2828/Del/2014
Assessment Year : 2008-09

Ambrish Jain,
C/o Akhilesh Kumar, Advocate,
Chamber No.206-207,
Ansal "Satyam",
RDC Raj Nagar,
Ghaziabad.
PAN: ADGPJ8303G

Vs. ITO,
Ward-1(1),
Ghaziabad.

(Appellant)

(Respondent)

Assessee By : Shri Akhlesh Kumar, Advocate
Department By : Shri N.J. Singh, Sr. DR

Date of Hearing : 15.06.2016
Date of Pronouncement : 15.06.2016

ORDER

This appeal filed by the assessee is directed against the ex parte order passed by the CIT(A) on 30.12.2013 in relation to the assessment year 2008-09.

2. The first two grounds of the appeal are against not providing adequate opportunity by the AO and the Id.CIT(A)

3. I have heard the rival submissions and perused the relevant material on record. It is observed that though the assessment order has been passed u/s 143(3), yet, the assessee's request for granting adjournment was not properly considered. When the matter came up for adjudication before the Id. CIT(A), the assessee remained unrepresented. An affidavit has been filed stating the reasons for the absence. I am satisfied with the assertions made in the affidavit along with the submissions advanced on behalf of the assessee in this regard. The Id. AR has undertaken to extend full cooperation in such fresh proceedings. Under these circumstances, I am of the considered opinion that the ends of justice would meet adequately, if the impugned order is set aside and the matter is restored to the file of the AO. I order accordingly and direct the AO to make a *de novo* assessment, after allowing a reasonable opportunity of being heard to the assessee.

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

The order pronounced in the open court on 15.06.2016.

Sd/-

[R.S. SYAL]
ACCOUNTANT MEMBER

Dated, 15th June, 2016.

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Copy forwarded to:

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

AR, ITAT, NEW DELHI.