

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

**BEFORE SHRI H.S.SIDHU, JUDICIAL MEMBER AND
SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER**

**ITA No. 1711/Del/2014
A.Y. 2009-10**

Sh. Amarjeet Singh
237, Dharamkunj Appt.
Sector 9, Rohini
New Delhi 110 085

vs. ITO, Ward 21(3)
New Delhi

PAN: AXJPS 4636 E
(Appellant)

(Respondent)

Appellant by : Sh. Amarjeet Singh, Assessee.
Respondent by : Sh. K.K.Jaiswal, D.R.

ORDER

PER J. SUDHAKAR REDDY, ACCOUNTANT MEMBER

This is an appeal filed by the Assessee directed against the order of the Ld. Commissioner of Income Tax (Appeals)-XXII, New Delhi dated 20.12.2013 pertaining to the Assessment Year (A.Y.) 2009-10.

2. We have heard Shri KK Jaiswal, Ld.D.R. on behalf of the Revenue. The assessee represented in person. On a careful consideration of the facts and circumstances of the case, perusal of material on record, orders of lower authorities, we hold as follows.

3. We find that there is sufficient force in the assessee's submissions that there is a violation of 'principles of natural justice'. The assessee appearing in person submitted that, he was a national champion in sports and that he had developed cancer due to certain injuries and because of such health condition, he was unable to appear before the lower authorities.

3.1. As we are convinced that there was a violation of the principle of natural justice, we set aside the matter to the file of AO for fresh adjudication in accordance with law, after giving the assessee an adequate opportunity of being heard. The assessee shall appear before the A.O. on 15th April,2016 and obtain notice of hearing, and thereafter copy of the disposal of the case.

4. In the result assessee's appeal is treated as 'allowed for statistical purposes'.

Order pronounced in the Open Court on 16th February, 2016.

Sd/-
(H.S. SIDHU)
JUDICIAL MEMBER

Sd/-
(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Dated: the 16th February, 2016

- *Manga*

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

- TRUE COPY -

By Order,

ASSISTANT REGISTRAR