

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : A : NEW DELHI

BEFORE SHRI R.S. SYAL, AM & SHRI K.N. CHARY, JM

ITA No.7005/Del/2014
Assessment Year : 2011-12

Anil Kumar Agarwal,
C/o Avneesh Sharma, Advocate,
51, Mansarovar, Lane No.4,
Meerut Cantt.,
Uttar Pradesh.
PAN : ABAPA2795D

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

(Appellant)

(Respondent)

Appellant by : Shri M.P. Rastogi, Advocate &
Shri Avinash Sharma, Advocate
Respondent by: Shri S.K. Jain, Sr. DR

Date of Hearing : 15.12.2016

Date of Pronouncement: 16.12.2016

ORDER

PER R.S. SYAL, AM:

This appeal by the assessee is directed against the *ex parte* order passed by the CIT(A) on 11.9.2014 in relation to Assessment Year 2012-13.

2. First ground of the assessee's appeal is against not allowing proper opportunity of hearing by the ld. CIT(A).

3. We have gone through the impugned order and find that the assessee remained unrepresented before the Id. CIT(A). We are convinced with the reasons stated by the Id. AR, which led to the non-appearance by the assessee and the consequential passing of the *ex parte* order. The Id. AR has undertaken to participate in the proceedings before the Id. CIT(A) as and when notice is given. No serious objection was taken by the Id. DR against the restoration of this appeal. Without going into the merits of the additions, we set aside the impugned order and remit the matter to the file of the Id. CIT(A) for deciding this appeal afresh, as per law, after allowing a reasonable opportunity to the assessee of being heard.

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

The decision was pronounced in the open court on 16th December, 2016.

Sd/-

(K.N. CHARY)
JUDICIAL MEMBER

Sd/-

(R.S. SYAL)
ACCOUNTANT MEMBER

Dated: 16th December, 2016.

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

Dy. Registrar, ITAT, New Delhi