

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

ITA No.3211/Del/2014  
Assessment Year : 2006-07

Brij Mohan Gupta, Vs. DCIT,  
Through legal heir Rajiv Gupta, Central Circle-19,  
292, Tagore Park Extn., New Delhi.  
Model Town-1,  
New Delhi.

PAN: AAGPG5542F

(Appellant)

(Respondent)

Assessee By : None  
Department By : Shri Deepak Garg, Sr. DR

Date of Hearing : 21.06.2016  
Date of Pronouncement : 21.06.2016

ORDER

This appeal filed by the assessee is directed against the *ex parte* order passed by the CIT(A) on 26.03.2014 in relation to the assessment year 2006-07.

2. I have heard the Id. DR and perused the relevant material on record. There is no appearance from the side of the assessee despite notice.

3. Shorn of unnecessary details, it is observed that as against the assessment order passed u/s 143(3), the Id. CIT(A) dismissed the assessee's appeal *in limine* for want of presence. CIT(A) is not empowered to dismiss the appeal *in limine* even if the assessee is absent. In such a situation, it becomes incumbent upon him to dispose of the appeal on merits *ex parte qua* the assessee. Since the Id. CIT(A) has dismissed the assessee's appeal *in limine*, I set aside the impugned order and remit the matter to his file for disposing of the appeal afresh on merits after due opportunity to the assessee.

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

The order pronounced in the open court on 21.06.2016.

Sd/-

[R.S. SYAL]  
ACCOUNTANT MEMBER

Dated, 21<sup>st</sup> June, 2016.

dk

Copy forwarded to:

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

AR, ITAT, NEW DELHI.