

**THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'E', NEW DELHI**

Before Sh. N. K. Saini, AM and Sh. K. N. Chary, JM

ITA No. 1188/Del/2016 : Asstt. Year : 2011-12

M/s RSG Steel (P) Ltd., H. No. 139 FF, Block-C, Pitampura, New Delhi-110034 (APPELLANT)	Vs	Income Tax Officer, Ward-15(4), New Delhi-110092 (RESPONDENT)
PAN No. AADCR0472P		

Assessee by : None

Revenue by : Sh. S. P. Gupta, Sr. DR

Date of Hearing : 14.09.2017	Date of Pronouncement : 19.09.2017
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ORDER

Per N. K. Saini, AM:

This is an appeal by the assessee against the order dated 29.12.2015 of ld. CIT(A)-7, New Delhi.

2. Nobody was present on behalf of the assessee neither any adjournment was sought. We, therefore, proceeded *ex-parte* qua the assessee and the appeal is decided on merit after hearing the ld. DR.

3. The only ground raised in this appeal reads as under:

“That the learned Assessing Officer & Commissioner have both mentioned in there order that the valuation officer is taking value at 1,84,00,362 & the circle rate of property is 2,26,16,500 where the Both government authorities are not certain about the value of property. I feel the constitution Rights of by Clients are being

violated there should be proper valuation done by independent authority which may decide the rate of the property. During hearing of cases both authority made it clear that they have no powers to make any decision against 50 C rule even if the property value is much below the above mentioned values, they made it clear that only HIGHER AUTHORITY may take decision in REAL WORLD."

4. Facts of the case in brief are that the assessee did not file any return of income within due date for the year under consideration. The AO was having information u/s 50C of the Income Tax Act, 1961 (hereinafter referred to as the Act) that the total sale consideration was shown at Rs.1,46,26,000/- while the Government value and chargeable value was shown at Rs.1,84,00,362/-. Thus, there was a difference of Rs.37,74,362/-. The AO issued the notice u/s 148 of the Act by recording the reasons to believe that the income of the assessee to the extent of Rs.37,74,362/- had escaped assessment. In response, the assessee filed the return of income on 28.11.2013 declaring Nil income. The AO framed the assessment vide order dated 21.03.2014.

5. Being aggrieved the assessee filed an appeal before the Id. CIT(A) who dismissed the same in *limine* by passing the *ex-parte* order.

6. Now the assessee is in appeal. The Id. DR supported the order of the AO.

7. We have considered the submissions of the Id. DR and the material on record, it is noticed that the Id. CIT(A) while deciding the appeal of the assessee noted that notice was issued on 03.11.2015 for hearing on 23.11.2015 but none attended. However, it is not brought on record that the aforesaid notice for hearing was served upon the assessee. It is well settled that nobody should be condemned unheard as per *maxim "audi alteram partem"*. We, therefore, deem it appropriate to set aside this case back to the file of the Id. CIT(A) to be decided afresh in accordance with law after providing due and reasonable opportunity of being heard to the assessee.

8. In the result, the appeal of the assessee is allowed for statistical purposes.

(Order Pronounced in the Court on 19/09/2017)

Sd/-
(K. N. Chary)
JUDICIAL MEMBER

Sd/-
(N. K. Saini)
ACCOUNTANT MEMBER

Dated: 19/09/2017

Subodh

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR