

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'SMC', NEW DELHI  
BEFORE SHRI R.K.PANDA, ACCOUNTANT MEMBER  
ITA No. 3537/Del/2017  
Asstt. Year : 2012-13**

HT Consultancy Pvt. Ltd. I-1/16, Shanti Mohan House, Ansari Road, Daryaganj New Delhi	Vs	ITO Ward-10(4) New Delhi
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>
<b>PAN No. AAACH0143E</b>		

**Assessee by : Ms. Charu Goel, CA.  
Revenue by : Sh. T Vasanthan, Sr. DR**

<b>Date of Hearing : 26.09.2017</b>	<b>Date of Pronouncement : 26.09.2017</b>
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**ORDER**

**Per R.K.Panda, AM:**

This appeal filed by the assessee is directed against the order dated 17<sup>th</sup> April, 2017 of the CIT(A)- 18, New Delhi relating to assessment year 2012-13.

2. The assessee in the grounds of appeal has challenged the order of the CIT(A) in confirming the disallowance of Rs. 9,40,585/- made by the AO.

2.1 The Ld. Counsel for the assessee at the outset submitted that due to wrong address, the notice could not be received by the assessee for which there was non-appearance before the CIT(A) for which he has passed an ex parte order. Therefore, in the interest of justice, the assessee should be given an opportunity to substantiate its case.

3. The ld. DR on the other hand while opposing the arguments advanced by the assessee fairly submitted that he has no objection if the matter is restored to the file of the CIT(A) with a direction to the assessee to appear before him.

4. I have considered the rival arguments made by both the sides and perused the material available on record. It is an admitted fact that due to non-appearance by the assessee before him, the CIT(A) passed an ex parte order sustaining the addition made by the AO. It is the submission of the ld. Counsel for the assessee that given an opportunity, she will substantiate the case before the CIT(A). Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore the issue to the file of the Ld. CIT(A) with a direction to give one more opportunity to the assessee to substantiate its case. The assessee is also hereby directed to appear before the CIT(A) and not to seek any adjournment. The CIT(A) shall decide the issue as per fact and law after giving due opportunity of being heard to the assessee. I hold and direct accordingly.

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

(Order Pronounced in the Open Court at the time of hearing itself i.e. on 26.09.2017)

**Sd/-**  
**(R.K.Panda)**  
**ACCOUNTANT MEMBER**

**Dated: 26/09/2017**

\*Binita\*

Copy forwarded to:

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

## ASSISTANT REGISTRAR

		Date	<u>Initial</u>	
1.	Draft dictated on	26/09/2017		
2.	Draft placed before author	26/09/2017		
3.	Draft proposed & placed before the second member	26/09/2017		
4.	Draft discussed/approved by Second Member.	/09/2017		
5.	Approved Draft comes to the Sr.PS/PS	/09/2017		
6.	Kept for pronouncement on	/09/2017		
7.	File sent to the Bench Clerk	/09/2017		
8.	Date on which file goes to the AR			
9.	Date on which file goes to the Head Clerk.			
10.	Date of dispatch of Order.			