

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI
BEFORE SHRI R.K.PANDA, ACCOUNTANT MEMBER
ITA No. 2058/Del/2017
Asstt. Year : 2011-12**

N.T. Back Office Services Pvt. Ltd. 7/6, Sarvapriya Vihar (LGF) New Delhi	Vs	ITO Ward-18(4) New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AACCG2049N		

**Assessee by : Sh. Rahul Khare, Adv.
Revenue by : Sh. T Vasanthan, Sr. DR**

Date of Hearing : 26.09.2017	Date of Pronouncement : 26 . 09.2017
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ORDER

Per R.K.Panda, AM:

This appeal filed by the assessee is directed against the order dated 27th January, 2016 of the CIT(A)- 6, New Delhi relating to assessment year 2011-12.

2. Grounds raised by the assessee are as under :-

“1. The ld. CIT(A) erred in fact and in law in disposing off the appeal exparte on the reasoning that notice were served and no appearance was made

2. The learned CIT(A) erred in fact and in law in confirming the addition of Rs. 14,76,867 and 16,67,280 which is not only bad in law but also against the facts and circumstances of the case.”

2.1 The Id. Counsel for the assessee at the outset submitted that due to change in the address of the assessee, notice issued by the office of the CIT(A) could not be received for which there was non-appearance before the CIT(A). He submitted that given an opportunity, the assessee will substantiate his case. He accordingly requested that the matter may be restored to the file of the CIT(A) with a direction to adjudicate the issue afresh after hearing the assessee.

3. The Id. DR on the other hand, opposed the arguments advanced by the assessee and submitted that the Id. CIT(A) has also decided issue on merit. He accordingly submitted that the order of the CIT(A) be upheld.

4. I have considered the rival arguments made by both the sides, perused the orders of the CIT(A) and the AO and the paper book filed on behalf of the assessee. I have also considered the various decisions cited before me. I find the Id. CIT(A) has passed an ex parte order and has dismissed the appeal filed by the assessee. He has also decided the issue on merit. However, it is an admitted fact that assessee could not appear before the CIT(A) due to non-receipt of notice. 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 Id. CIT(A) with a direction to grant one final opportunity to assessee to substantiate its case.

5. The assessee is also hereby directed not to seek any adjournment under any pretext and appear before the CIT(A) to substantiate its case. The Id. CIT(A) shall decide the issue as per fact and law after giving due opportunity to being heard to the assessee. I hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

6. In the result, the 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	/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.			