

आयकर अपीलीय अधिकरण, जयपुर न्यायपीठ, जयपुर
IN THE INCOME TAX APPELLATE TRIBUNAL, JAIPUR BENCHES, JAIPUR

श्री भागचंद, लेखा सदस्य एवं श्री कुल भारत, न्यायिक सदस्य के समक्ष
BEFORE: SHRI BHAGCHAND, AM & SHRI KUL BHARAT, JM

आयकर अपील सं./ ITA No. 677/JP/2017
निर्धारण वर्ष / Assessment Year : 2013-14

Anil Kumar, 1168/308, 3 rd Floor, Kuncha Mahajani, Chandani Chowk, Delhi-110006	बनाम Vs.	I.T.O., Ward 2(1), Alwar.
PAN No.: AHLPK 9851 H		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारिती की ओर से / Assessee by : Shri P.C. Parwal (CA)
राजस्व की ओर से / Revenue by : Shri R.A. Verma (Addl.CIT)

सुनवाई की तारीख / Date of Hearing : 04/10/2017
उदघोषणा की तारीख / Date of Pronouncement : 09/10/2017

आदेश / ORDER

PER: BHAGCHAND, A.M.

This is the appeal filed by the assessee emanates from the order of the Id. CIT(A), Alwar dated 31/07/2017 for the A.Y. 2013-14, wherein the assessee has taken following grounds of appeal:-

- “(i) The Id. CIT(A) has erred on facts and in law in deciding the appeal ex-parte without providing adequate opportunity of hearing to the assessee.
- “(ii) The Id. CIT(A) has erred on fact and in law in not deciding the various grounds of appeal raised before him on merit.”

2. The Id. CIT(A) has decided the appeal of the assessee ex parte. While pleading on behalf of the assessee, the Id AR has submitted that since the assessee was not provided adequate opportunity of being heard, therefore, the issue raised in the appeal may be restored back to the file of the Assessing Officer or to the Id. CIT(A).
3. We have heard both the sides on this issue. After hearing, we are of the view that in the interest of justice and equity, this matter is restored back to the file of the Id. CIT(A) to be decided afresh after providing adequate and reasonable opportunity of being heard to the assessee.
4. In the result, appeal of the assessee is allowed for statistical purposes only.

Order pronounced in the open court on 09/10/2017.

Sd/-
(कुल भारत)
(Kul Bharat)
न्यायिक सदस्य / Judicial Member

Sd/-
(भागचंद)
(BHAGCHAND)
लेखा सदस्य / Accountant Member

जयपुर / Jaipur
दिनांक / Dated:- 09th October, 2017

*Ranjan

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. अपीलार्थी / The Appellant- Shri Anil Kumar, Delhi.
2. प्रत्यर्थी / The Respondent- The I.T.O., Ward 2(1), Alwar.
3. आयकर आयुक्त / CIT
4. आयकर आयुक्त(अपील) / The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur

6. गार्ड फाईल/ Guard File (ITA No. 677/JP/2017)

आदेशानुसार/ By order,

सहायक पंजीकार/Asst. Registrar