

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : SMC : NEW DELHI

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

ITA No.1314/Del/2017
Assessment Year : 2012-13

Himanshu Kumar, Vs. ITO,
Mohalla Gandhi Nagar, Ward-1(3),
Sardhana, Meerut.
Meerut.

PAN: AUWPK0088Q

(Appellant)

(Respondent)

Assessee By : Shri K. Sampath, Advocate
Department By : Shri T. Vasanthan, Sr. DR

Date of Hearing : 17.10.2017
Date of Pronouncement : 18.10.2017

ORDER

This appeal by the assessee is directed against order passed by the CIT(A) on 11.01.2017 in relation to the assessment year 2012-13.

2. I have heard the rival submissions and perused the relevant material on record. It is observed that the assessee moved an application

before the Id. CIT(A) for admission of additional evidence which was not admitted. It is further evident that the assessment order was passed without giving adequate opportunity to the assessee. In the given circumstances and without going into the merits of the additions, I am of the considered opinion that the ends of justice would meet adequately if the impugned order is set aside and the matter is sent back to the Assessing Officer for deciding it afresh as per law, after affording an opportunity of hearing to the assessee. I order accordingly.

3. In the result, the appeal is allowed for statistical purposes only.

The order pronounced in the open court on 18.10.2017.

Sd/-

[R.S. SYAL]
VICE PRESIDENT

Dated, 18th October, 2017.

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Copy forwarded to:

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

AR, ITAT, NEW DELHI.