

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI
BEFORE MS. DIVA SINGH, JUDICIAL MEMBER**

**ITA No. 2164/Del/2017
Assessment Year: 2010-11**

Ravi Kant Tyagi Flat No. 36, Sabhwana Apartment, 13, I.P. Extension, Delhi PAN : ABTPT3572G	Vs.	ITO Ward 46(1), New Delhi
(Appellant)		(Respondent)

Appellant by	Sh. Suresh Gupta, CA
Respondent by	Sh. T. Vasanthan, Sr. D.R.
Date of hearing	21.8.2017
Date of pronouncement	20.10.2017

ORDER

PER DIVA SINGH, J.M. :

The present appeal has been filed by the assessee assailing the correctness of the order dated 13.9.2016 of CIT(A)-21 New Delhi pertaining to 2010-11 assessment year on various grounds.

2. However, at the time of hearing the learned AR inviting attention to ground no. 3 raised in the present appeal submitted that the quantum appeal of the assessee has been heard by the ITAT -FøBench a fortnight ago wherein it was announced that the appeal of the assessee is allowed, however the order as yet has not been passed. Considering the fact that the impugned order is *ex parte* order of the CIT(A) taking note of the dismissal of the assessee's appeal vide order dated 18.2.2014 in the quantum proceedings it was his prayer that the impugned order may be set aside back to the file of the CIT(A) to decide the same after hearing the assessee as by the said time the order passed by the ITAT in the quantum proceedings would also be available. The learned Sr. DR Shri. T. Vasanthan submitted that the impugned order is an *ex parte* order

wherein the addition in the quantum stood confirmed by the CIT(A) accordingly in these circumstances if as per the statement the quantum appeal has been heard by the ITAT he would have no objection if the issue is restored to the CIT(A) with a direction to decide the same after hearing the assessee.

3. I have heard the submissions and perused the material available on record. Accepting the oral statement at bar given by the learned AR that the appeal of the assessee in the quantum proceeding has been allowed. Accordingly the impugned order is set aside and the issue is restored back to the file of the CIT(A) with a direction to pass a speaking order in accordance with law after giving the assessee a reasonable opportunity of being heard. Accordingly in terms of the oral prayer of the parties before the Bench the impugned order is set aside with the aforesaid direction.

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

Pronounced on 20th October, 2017.

**Sd/-
(DIVA SINGH)
JUDICIAL MEMBER**

SH

Copy forwarded to:

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

ASSISTANT REGISTRAR,
ITAT NEW DELHI

		Date	
1.	Draft dictated on	25.8.2017	PS
2.	Draft placed before author		PS
3.	Draft proposed & placed before the second member		JM/AM
4.	Draft discussed/approved by Second Member.		JM/AM
5.	Approved Draft comes to the Sr.PS/PS		PS/PS
6.	Kept for pronouncement on		PS
7.	File sent to the Bench Clerk		PS
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.		