

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT

ITA No.1946/Del/2016
Assessment Year : 2007-08

Lal Chand & Sons (HUF),
CA Tajender Bhardwaj,
B-B-519, Nehru Ground,
1st Floor, NIT Faridabad.

Vs. ITO,
Ward-1(3),
Gurgaon.

PAN: AABHL5237M

(Appellant)

(Respondent)

Assessee By : Shri S.K. Bansal, CA
Department By : Shri T. Vasanthan, Sr. DR

Date of Hearing : 14.09.2017
Date of Pronouncement : 14.09.2017

ORDER

This appeal by the assessee arises out of the order passed by the CIT(A) on 01.02.2016 in relation to the Assessment year 2007-08.

2. This is a recalled matter inasmuch as the earlier order passed by the Tribunal was recalled vide order dated 28.07.2017 in MA No.128/Del/2017

3. The first ground is general, which does not require any adjudication. The second ground is against not providing reasonable opportunity of hearing by the Id. CIT(A). The Id. AR submitted that the Id. CIT(A) disposed of the appeal without granting adequate opportunity of hearing. It was submitted that when the assessee approached the Id. CIT(A) with evidence, it was informed that the appeal has already been disposed of. Under the given circumstances, I am of the considered opinion that the ends of justice would meet adequately, if the impugned order is set aside and matter is restored to the file of the Id. CIT (A) for deciding the appeal afresh as per law, after allowing a reasonable opportunity of being heard to the assessee.

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

The order pronounced in the open court on 14.09.2017.

Sd/-

[R.S. SYAL]
VICE PRESIDENT

Dated, 14th September, 2017.

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Copy forwarded to:

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

AR, ITAT, NEW DELHI.