

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "E", NEW DELHI**

**BEFORE SHRI. AMIT SHUKLA, JUDICIAL MEMBER
&
SHRI O.P. KANT, ACCOUNTANT MEMBER**

I.T.A. No.6057/DEL/2017
Assessment Year:2013-14

M/s Nikhil Sen 73, Jor Bagh New Delhi	v.	Asst. CIT Circle 66(1) New Delhi
TAN/PAN:ARRPS8627B		
(Appellant)		(Respondent)

Appellant by:	Shri Salil Aggarwal, Advocate		
Respondent by:	Ms. Ashima Neb, D.R.		
Date of hearing:	01	12	2017
Date of pronouncement:	01	12	2017

ORDER

PER AMIT SHUKLA, J.M.:

The aforesaid appeal has been filed by the assessee against the impugned order dated 9/8/2017, passed by the ld. CIT(A)-21, New Delhi for the quantum of assessment passed under section 143(3) for assessment year 2013-14.

2. Vide grounds No.1 to 4, the assessee has challenged that the ld. CIT(A) has erred in law and on facts in deciding the appeal ex-parte without giving proper opportunity to the assessee to be heard on merits.

3. The ld. counsel for the assessee, Shri Salil Aggarwal drawing our attention to page 4 of the impugned order, wherein the ld. CIT(A) has noted the dates of issuance of notices and the

date fixed for hearing and pointed out before the ld. CIT(A) that, so far as the date fixed for hearing on 11/7/2017, the ld. counsel for the assessee had duly appeared before the ld. CIT(A) along with written submissions, however, the same was not taken on record and was informed that a fresh notice shall be issued. Thereafter, a notice was sent from the office of the ld. CIT(A) fixing the date of hearing for 8/8/2017, which, Mr. Aggarwal stated that it has not been served upon the assessee. Ld. counsel further submitted that the ld. CIT(A), as per mandate of law, was required to give his findings on merits, which he has not done and, therefore, great hardship and prejudice has caused to the assessee. Under these facts and circumstances, he prayed that the matter can be restored back to the file of the ld. CIT(A) for deciding it afresh and in accordance to law.

4. The ld. D.R. also accepted that the matter can be restored back to the file of the ld. CIT(A) and assessee should ensure that on the date fixed for hearing, assessee appears and represent its case.

5. In view of the aforesaid facts and circumstances and in the interest of justice, we feel that the matter should be restored back to the file of the ld. CIT(A) to be decided afresh and in accordance with the law after giving due and effective opportunity of hearing to the assessee. The assessee shall move an application before the ld. CIT(A) for early hearing of the matter and shall comply with the notices sent from the office of the ld. CIT(A) for hearing. With these directions, the matter is restored back to the file of the ld. CIT(A) for deciding the appeal expeditiously.

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

Order pronounced in the open Court on 1st December, 2017.

Sd/-
[O. P. KANT]
ACCOUNTANT MEMBER

Sd/-
[AMIT SHUKLA]
JUDICIAL MEMBER

DATED:1st December, 2017

JJ:0112

Copy forwarded to:

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

Assistant Registrar

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12.	Date of dispatch of Order.	

