

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'SMC' BENCH,  
NEW DELHI

BEFORE SHRI B.P. JAIN, ACCOUNTANT MEMBER

ITA No. 4486/DEL/2017 [A.Y. 2009-10]

Shri Lal Chand  
S/o Shri N.K. Rai  
House No. 8-19  
Sector 122, G.B. Nagar  
Noida

Vs.

The I.T.O  
Ward 2(1)  
Noida

PAN : AEGPC 0774 D

[Appellant]

[Respondent]

Date of Hearing : 27.11.2017

Date of Pronouncement : 29.11.2017

Assessee by : None

Revenue by : Shri Atiq Ahmed Sr. DR

**ORDER**

This appeal of the assessee arises from the order of the ld. CIT(A)- 1, Noida vide order dated 30.03.2017 for A.Y. 2009-10.

2. None appeared on behalf of the assessee. Therefore, I proceed to decide the appeal after hearing the ld. DR and perusing the relevant material on record.

3. The assessee has raised as many as 7 grounds of appeal. However, the main grievance of the assessee is that the ld. CIT(A) has reopened the case without issuing notice at the correct address which was never received by him.

4. I have heard the ld. DR and perused the relevant material on record. The assessment in the present case had been made u/s 144 of the Income-tax Act, 1961 [hereinafter referred to as 'the Act' for short] for non-compliance by the assessee of the notices sent by the department and accordingly the assessee did not appear before the ld. CIT(A). Therefore, the matter was decided exparte in both the years. Since the matter has not been examined by either of the authorities below, and it was too early to decide the matter by the authorities below, it will be in the interest of justice to set aside the matter to the file of the Assessing Officer, who has made the order exparte, who will decide the case de novo after affording adequate opportunity of being heard to the assessee. Thus, the grounds raised by the assessee are allowed for statistical purposes.

5. In the result, the appeal of the assessee in ITA No. 4486/DEL/2017 is allowed for statistical purposes.

The order is pronounced in the open court on 29.11.2017.

Sd/-

**[B.P. JAIN]**  
**ACCOUNTANT MEMBER**

Dated: 28<sup>th</sup> November, 2017

VL/

Copy forwarded to:

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

Asst. Registrar,  
ITAT, New Delhi