

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

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SHRI N.K. CHOUDHARY, JUDICIAL MEMBER

ITA No.3741/Del/2015
Assessment Year : 2010-11

Bimal Kumar Gupta,
Prop. M/s B.K. Sanitary Emporium,
96, Samman Bazar,
New Delhi.

Vs. DCIT,
Circle-32(1),
New Delhi.

PAN: AAEPG9429P

(Appellant)

(Respondent)

Assessee By : None
Department By : Shri Arun Kumar Yadav, Sr. DR

Date of Hearing : 24.07.2018
Date of Pronouncement : 25.07.2018

ORDER

PER R.S. SYAL, VP:

This appeal filed by the assessee arises out of the order passed by the
CIT(A) on 17.03.2015 in relation to the assessment year 2010-11.

2. We have heard both the sides perused the relevant material on record. It is seen that the ld. CIT(A) has passed *ex parte* order confirming the additions made in the assessment order. It is also seen that insufficient opportunity was given by the ld. CIT(A), which led to the passing of the *ex parte* order. Considering the totality of the facts and circumstances prevailing in the instant case, we are of the considered opinion that the ends of justice will meet adequately if the impugned order is set aside and the matter is remitted to the file of the ld. first appellate authority with a direction to decide the appeal afresh after allowing a reasonable opportunity of hearing to the assessee. We order accordingly. The assessee will extend full co-operation to the ld. first appellate authority during the course of such fresh proceedings.

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

The decision was pronounced in the open court on 25th July, 2018.

Sd/-

[N.K. CHOUDHARY]
JUDICIAL MEMBER

Sd/-

[R.S. SYAL]
VICE PRESIDENT

Dated, 25th July, 2018.

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Copy forwarded to:

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

AR, ITAT, NEW DELHI.