

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'E' NEW DELHI**

**BEFORE SHRI G.D. AGRAWAL, HON'BLE PRESIDENT  
AND**

**SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

**In I.T.A. Nos.3577, 3578 & 3579/Del/2015**

**Assessment Years: 2006-07, 2008-09 & 2009-10**

**Shri Mahinder Singh Bedi,  
C/o 1512-T, Wazir Nagar,  
Kotla Mubarakpur, New Delhi.  
(PAN: AAIPB2762Q)**

**Vs Asstt. Commissioner of Income-tax,  
Central Circle-11, New Delhi.**

(Appellant)

(Respondent)

Appellant by: Shri D.R. Anthwal, Advocate  
Respondent by: Smt. Shefali Swaroop, CIT DR

Date of hearing: 30.07.2018

Date of Pronouncement: 01.08.2018

**ORDER**

**PERBENCH**

These three appeals are directed against the order dated 30.8.2013 of the Commissioner of Income-tax (Appeals)-XXXI (hereinafter referred to as the "Id. CIT(A)") for the Asstt. Years 2006-07, 2008-09 and 2009-10.

2. At the outset, learned AR submitted that the impugned orders are ex parte in nature and the reason for non appearance of the assessee before the first appellate authority was the non service of notice. He explained that the notice was sent to the property which was sold by the assessee and that is the reason why the notice was not served upon the assessee. He submitted that vide S.No.24 of Form No.36, the assessee furnished the correct address now, which is as follows:

Shri Maninder Singh Bedi,  
C/o 1512-T, Wazir Nagar,  
Kotla Mubarakpur, New Delhi -110003.

3. Learned DR submitted that it was for the assessee to furnish the correct address.

4. Inasmuch as, the impugned orders are ex parte in nature and the assessee properly explained that the notice was sent to the address at the property which was sold away by the assessee, we are of the considered opinion that it is a fit case to grant an opportunity to the assessee to put forth his case before the first appellate authority, since all our endeavour is to see that the just tax liability of the assessee is determined. Further, when an ex parte order is set aside, the highest that would happen is that a cause could be decided on merits. No party can claim any vested right in perpetuation of the ex parte orders.

5. With this view of the matter, we set aside the impugned orders and remand the matter back to the file of the CIT(A) to dispose them afresh after issuing notice to the address given above and affording an opportunity to the assessee.

6. In the result, all the appeals of the assessee are allowed for statistical purposes.

**Order pronounced in the Open Court on 01st August, 2018.**

Sd/-

(G.D. AGRAWAL)  
HON'BLE PRESIDENT

Sd/-

(K. NARASIMHA CHARY)  
JUDICIAL MEMBER

Dated: 01st August, 2018

'VJ'

Copy forwarded to:

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

By order

Asstt. Registrar, ITAT

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