

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'C' NEW DELHI**

**BEFORE SHRI R.S. SYAL, VICE PRESIDENT,
&
SHRI JOGINDER SINGH, JUDICIAL MEMBER**

**ITA No.224/Del/2018
(Assessment Year: 2014-15)**

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| Integrated Institute of Management and Technology, Raj Nagar, Ghaziabad, Uttar Pradesh (PAN-AAATI0627D) | vs | DCIT(Exemption), Ghaziabad |
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| Assessee by | Shri V. Rajakumar |
| Revenue by | Shri Arun Kr. Yadav |

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| Date of Hearing | 02/08/2018 |
| Date of pronouncement | 02/08/2018 |

Order

Per Joginder Singh, JM

The assessee is aggrieved by an ex-parte order dated 30/11/2017 of the Ld. First Appellate Authority, Ghaziabad, on the grounds stated in the grounds of appeal.

2. During hearing, the ld. Counsel for the assessee, Shri V. Rajakumar, contended that the appeal of the assessee was decided without providing reasonable or adequate

opportunity of being heard resulting into passing an ex-parte order by the Ld. CIT(A). Our attention was invited to various paras of this order along with para 4.5 and 4.3 of the impugned order. The crux of the argument is that it may be remanded back to the file of the Ld. CIT(A) for fresh adjudication. On the other hand, Shri Arun Kumar Yadav, Ld. Sr. DR, contended that it was the duty of the assessee to make effective representation on the appointed date.

2.1. We have considered the rival submission and perused the material available on record. The facts, in brief, are that the assessee society is registered with the registrar of society U.P. and was granted registration u/s 12A of the Income Tax Act, 1961 (hereinafter the Act), vide order dated 09/01/1997 by the Ld. CIT(A) Meerut. The assessee declared nil income in its return filed on 29/09/2014. The case of the assessee was selected for scrutiny, accordingly, notices u/s 143(2) and thereafter u/s 142(1) were issued to the assessee. The assessee attended the assessment proceedings from time to time and furnished the required details/information and also produced the copy of registered sale deed and bank statement which were examined by Ld. AO as is evident from

page-1 (para-1) of the assessment order itself. There was a difference of opinion on valuation or property for stamp duty purposes and finally section 50C of the Act was invoked. Discussion has been made with respect to depreciation also and finally the total income was held to be taxable to the tune of Rs.2,93,70,645/-.

2.2. On appeal before the Ld. CIT(A), the case of the assessee was decided ex-parte on the reasons stated in the impugned order. However, in para-4.1, it has been observed by the Ld. CIT(A) that opportunities were provided to the assessee and on 16/11/2017, the assessee moved an application for adjournment and thereafter 23/11/2017, nobody represented the assessee. Considering the totality of facts, we are of the view that it is a fit case where assessee should be given more opportunity to represent its case so that factual matrix may be examined. Even otherwise, no person should be condemned unheard. Thus, we deem it appropriate to remand this appeal to the file of the Ld. CIT(A) for fresh adjudication in accordance with law, for which the assessee be given due opportunity of being heard with further liberty to furnish necessary evidence,

if any, in support of its claim. Thus, the appeal of the assessee is allowed for statistical purposes only.

Finally, the appeal of the assessee is allowed for statistical purposes.

This order was pronounced in the open court, in the present of Ld. Representatives from both sides at the conclusion of the hearing on 02/08/2018.

Sd/-

(R.S. SYAL)
VICE PRESIDENT

Delhi Dated : 02/08/2018

Shekhar, Private Secretary

Sd/-

(JOGINDER SINGH)
JUDICIAL MEMBER

Copy of the Order forwarded to :

1. The Appellant (Respective assessee)
2. The Respondent.
3. The CIT,
4. CIT(A)-
5. DR, ITAT,
6. Guard file.

BY ORDER,

(Dy./Asstt. Registrar)
ITAT, Delhi