

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : 'A'/FRIDAY : NEW DELHI

BEFORE SHRI R.S. SYAL, VICE PRESIDENT
AND
SMT. BEENA A. PILLAI, JUDICIAL MEMBER

ITA No.3268/Del/2017
Assessment Year : 2013-14

ITA No.5047/Del/2018
Assessment Year : 2013-14

Ajeet Shishodia,
Rajeev Onkarnath & Co., CA,
1107, Surya Kiran Building,
19, KG Marg,
New Delhi.

Vs. ITO,
Ward-1(1),
Noida.

PAN: AUHPS3175P

(Appellant)

(Respondent)

Assessee By : Shri B.L. Gupta, ITP
Department By : Shri Atiq Ahmed, Sr. DR

Date of Hearing : 10.08.2018
Date of Pronouncement : 10.08.2018

ORDER

R.S. SYAL, VP:

These appeals by the assessee arise out of the *ex parte* orders passed by the CIT(A) dismissing the appeals *in limine* in relation to the assessment year 2013-14.

2. We have heard the rival submissions and perused the relevant material on record. It is seen that the assessee remained absent before the CIT(A) and, therefore, the CIT(A) passed the impugned orders *ex parte*. The ld. AR has stated the reasons for the assessee's absence during the course of proceedings before the ld. first appellate authority. The ld. AR undertook to co-operate with the ld. first appellate authority if one more chance is given to the assessee. No serious objection was taken by the ld. DR.

3. We are satisfied with the reasons given by the ld. AR for absence before the ld. first appellate authority. We, therefore, set aside the impugned orders and remit the matter to the file of the CIT(A) for

deciding the appeals on merits, after allowing a reasonable opportunity of being heard to the assessee.

4. In the result, the appeals are allowed for statistical purposes.

The decision pronounced in the open court on 10th August, 2018.

Sd/-

[BEENA A. PILLAI]
JUDICIAL MEMBER

Sd/-

[R.S. SYAL]
VICE PRESIDENT

Dated, 10th August, 2018.

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Copy forwarded to:

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

AR, ITAT, NEW DELHI.