

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

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SHRI KULDIP SINGH, JUDICIAL MEMBER

ITA No. 1582/DEL/2018
[Assessment Year: 2009-10]

Monica Rana
Flat No. 18, Bharat Apartment
Sector - 13, Rohini, New Delhi

Vs.

The I.T.O
Ward 2(2)
New Delhi

PAN : AHKPR 1088 A

[Appellant]

[Respondent]

Date of Hearing : 28.08.2018
Date of Pronouncement : 29.08.2018

Assessee by : Shri S.B. Garg, FCA
Revenue by : Shri D.S. Rawat, Sr.DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

This appeal by the assessee is preferred against the order of the Commissioner of Income Tax [Appeals]-1, Noida dated 30.11.2017 pertaining to assessment year 2009-10.

2. The sum and substance of the grievance of the assessee is that the ld. CIT(A) has grossly erred in not deciding the grounds of appeal taken before him vide Form No. 35.

3. Facts on record show that assessment was framed u/s 144 of the Income-tax Act, 1961, which means that it was an ex-parte assessment.

4. When the assessment was agitated before the CIT(A), the CIT(A) dismissed the appeal in limine.

5. In our considered opinion, even if the assessee did not appear before the appellate authority, the appellate authority should have decided the appeal on merits of the case when specific grounds were taken before him vide Form No. 35.

6. We find this case to be fit for restoration to the Assessing Officer since the Assessing Officer has also framed assessment ex-parte. We, therefore, set aside the assessment and direct the Assessing Officer to decide the

issue afresh after giving reasonable and proper opportunity of being heard to the assessee.

7. In the result, the appeal filed by the assessee in ITA No. 1582/DEL/2018 is allowed for statistical purpose.

The order is pronounced in the open court on 29.08.2018.

**Sd/-
[KULDIP SINGH]
JUDICIAL MEMBER**

**Sd/-
[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 29th August, 2018

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Bench	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Bench	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	