

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'SMC+D' NEW DELHI**

**BEFORE SHRI N. K. SAINI, ACCOUNTANT MEMBER
AND
MS SUCHITRA KAMBLE, JUDICIAL MEMBER**

ITA No. 2975/Del/2018 (A.Y 2013-14)

Sarla Goel C/o. Matta & Associates, 877, Aggarwal, Cyber Plaza-II, Netaji Subhash Place, Pitampura, Delhi New Delhi AAGPG4402N (APPELLANT)	Vs	ITO Ward-34(5), E-2, Block, Civic Centre, New Delhi 110002 (RESPONDENT)
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Appellant by	Sh. Ajay Kumar Matta, CA
Respondent by	Sh. Surender Pal, Sr. DR

Date of Hearing	18.09.2018
Date of Pronouncement	18.09.2018

ORDER

PER SUCHITRA KAMBLE, JM

This appeal is filed by the assessee against the order dated 17/10/2017 passed by CIT (A)-12, New Delhi for Assessment Year 2013-14.

2. At the time of hearing the Ld. AR submitted that the CIT(A) passed the ex-parte order without giving proper hearing to the assessee. From the perusal of the order of the CIT(A), it is found that the order of the CIT(A) is ex-parte. The assessee was not given hearing before the CIT(A). Besides that the CIT(A) ignored the manually filed appeal memo of the assessee. Therefore, in the interest of justice, we are inclined to grant one more opportunity to the assessee to remain present before the CIT(A) and properly plead the case before

the CIT(A). If the assessee fails to appear before the CIT(A), then the CIT(A) should proceed with the documents filed by the assessee and decide the issue on merit after thoroughly verifying the documents. Thus, we are remanding back this matter before the CIT(A) to decide the issue after giving opportunity of hearing to the assessee by following principles of natural justice.

3. In result, the appeal of the assessee is partly allowed for statistical purpose.

Order pronounced in the Open Court on 18th September, 2018.

Sd/-

**(N. K. SAINI)
ACCOUNTANT MEMBER**

Sd/-

**(SUCHITRA KAMBLE)
JUDICIAL MEMBER**

Dated: 18 /09/2018
R.N*

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1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	18.09.2018
Date on which the typed draft is placed before the dictating Member	18.09.2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	19.09.2018
Date on which the final order is uploaded on the website of ITAT	19.09.2018
Date on which the file goes to the Bench Clerk	19.09.2018
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	