

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

**BEFORE SHRI NK SAINI, VICE PRESIDENT AND  
SMT. BEENA A PILLAI, JUDICIAL MEMBER**

**ITA No. 2342/Del/2015  
AY: 2002-03**

Sh. Rakesh Relan Prop. M/s H.B.Relan & Co. 66/2253, Gurudwara Road Karolbagh New Delhi PAN: AAEPR9201L	<b>vs.</b>	ITO, Ward 51(3) New Delhi
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**(Appellant)**

**(Respondent)**

**Assessee by :** Ms. Aabjina Chishti, Adv.

**Department by :** Sh. Amit Katoch, Sr. D.R.

**Date of Hearing :** 27/11/2018

**Date of Pronouncement:** 28/11/2018

**ORDER**

**PER BEENA A PILLAI, JUDICIAL MEMBER**

The appeal is filed by assessee against order dated 26.02.2015 of Ld.CIT(A)-17, New Delhi pertaining to A.Y. 2002-03.

2. It is observed that before Ld.CIT(A) none has appeared. We are therefore setting aside the appeal back to Ld.CIT(A) to decide the issues raised by assessee on merits by giving proper opportunity to assessee as per law. Assessee is directed to furnish all relevant details/evidences in respect of his claim.

3. In the result, appeal filed by assessee is allowed for statistical purposes.

Order pronounced in the Open Court on 28<sup>th</sup> November, 2018.

Sd/-  
**( N.K. SAINI )**  
**VICE PRESIDENT**

Sd/-  
**(BEENA A PILLAI)**  
**JUDICIAL MEMBER**

Dt. 28<sup>TH</sup> November, 2018

*\*GMV*

Copy forwarded to: -

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

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By Order,

**ASSISTANT REGISTRAR**  
ITAT Delhi Benches

