

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "SMC": NEW DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.1699/Del./2018  
Assessment Year 2009-2010

M/s. Pioneer Marktrade Pvt. Ltd., New Delhi – 110064. PAN AAIECP4794P C/o. GRA & Associates, CAs.A-9/1, Naraina Industrial Area, Phase-I, New Delhi – 110 028.	vs.	The Income Tax Officer, Ward-19(4),Room No.,209, C.R. Building, New Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Ved Jain, Advocate And Shri Rishabh Jain, C.A.
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	13.02.2019
Date of Pronouncement :	14.02.2019

**ORDER**

This appeal by assessee has been directed against the order of Ld. CIT(A)-7, New Delhi, Dated 01.12.2017, for the A.Y. 2009-2010.

2. In this case, the A.O. reopened the assessment under section 147/148 of the Income Tax Act, 1961. The A.O. noted that assessee did not file objection to the notice

under section 148 of the Income Tax Act and passed the ex-parte assessment order under section 144/147 of the Income Tax Act. The Ld. CIT(A) noted several dates of hearing in the impugned order to show that the appeal was either adjourned on the request of assessee or none attended on the date of hearing. The Ld. CIT(A), therefore, dismissed the appeal of assessee for default.

3. After considering the rival submissions, I am of the view that the matter requires reconsideration at the level of the A.O. Learned Counsel for the Assessee, pointed-out that the Ld. CIT(A) lastly adjourned the appeal to 11.12.2017 which fact is mentioned in the impugned order. However, the Ld. CIT(A) dismissed the appeal of assessee on pre-date on 01.12.2017. It is, therefore, submitted that Order passed by the Ld. CIT(A) is clearly invalid and bad in law. He has further pointed-out that assessee has filed objections against the reopening of the assessment before A.O. copy of which is filed at page No.22 of the PB. He has, therefore, submitted that matter may be remanded to the A.O. for reconsideration. Ld. D.R. also suggested that the

matter may be remanded to the A.O. for reconsideration. IN this view of the matter, it is clear that assessee has filed objections for reopening of the assessment before A.O. which is not taken care of by the A.O. Further, Ld. CIT(A) though adjourned the appeal for 11.12.2017, but, dismissed the appeal of assessee on 01.12.2017. Thus, principles of natural justice have been violated and that no reasons have been given on merit. In this view of the matter, I set aside the Orders of the authorities below and restore the appeal of assessee to the file of A.O. with a direction to re-frame the re-assessment order in accordance with law, by giving reasonable, sufficient opportunity of being heard to the assessee.

4. In the result, appeal of Assessee allowed.

Order pronounced in the open Court.

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 14<sup>th</sup> February, 2019

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :  
Delhi.