

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

**BEFORE SH. R.K PANDA, ACCOUNTANT MEMBER**

ITA No.1030/Del/2018  
Assessment Year: 2014-15

Ms. Madhu Jindal C/o L. N. Malik & Co. 18/13, WEA, Pusa Lane, Karol Bagh, New Delhi -110005 PAN No.ACAPA0176F <b>(APPELLANT)</b>	Vs	Income Tax Officer Ward – 36 (4), 8 <sup>th</sup> Floor, Block, E-2, Civic Centre, New Delhi - 110002 <b>(RESPONDENT)</b>
---	----	---

Appellant by	Sh. Satish Khosla, Advocate
Respondent by	Sh. S. L. Anuragi, Sr. DR

Date of hearing:	18/02/2019
Date of Pronouncement:	21/02/2019

**ORDER**

**PER R.K. PANDA, AM:**

1. This appeal filed by the assessee is directed against the order dated 23.11.2017 of the CIT(A)-12, New Delhi relating to A. Y. 2014-15
2. The assessee in her various grounds of appeal has challenged the exparte order of the CIT(A) in sustaining the addition made by the Assessing Officer.
3. The facts of the case, in brief, are that the assessee is an individual and filed her return of income on 30.09.2014 declaring total income of Rs.3,57,530/-. The Assessing Officer completed the assessment u/s 143(3) on 30.12.2016 determining the total

income at Rs.22,91,000/- wherein he rejected the claim of Rs.13,23,476/- u/s 80IB of the Act and treating the agricultural income Rs. 6,10,000/- as “income from other sources”. Since no one appeared on behalf of the assessee, the Ld. CIT(A) in the exparte order passed by him upheld the addition made by the Assessing Officer.

4. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal.

5. The Ld. Counsel for the assessee at the outset submitted that due to illness of the counsel of the assessee he could not appear before the CIT(A). He submitted that in the interest of justice the assessee should be given one final opportunity to substantiate her case before CIT(A).

6. The Ld. DR on the other hand strongly relied on the order of the CIT(A).

7. After considering the rival arguments made by both the sides and considering the fact that the Ld. CIT(A) has passed an exparte order, I deem it proper to restore the matter back to the file of the CIT(A) with the direction to grant one final opportunity to the assessee to substantiate her case. The assessee is also hereby directed to appear before the CIT(A) and explain her case without seeking adjournment under any pretext failing which the Ld. CIT(A) is at liberty to pass appropriate order as per law. I hold and direct accordingly. The Grounds raised by the assessee are accordingly allowed for statistical purpose.

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

Order pronounced in the open court on 21.02.2019.

Sd/-  
**(R.K PANDA)**  
**ACCOUNTANT MEMBER**

*\*Neha\**

Date:- .02.2019

Copy forwarded to:

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

ASSISTANT REGISTRAR  
 ITAT NEW DELHI

Date of dictation	18.02.2019
Date on which the typed draft is placed before the dictating 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	
Date on which the final order is uploaded on the website of ITAT	21.02.2019
Date on which the file goes to the Bench Clerk	
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	