

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : SMC : NEW DELHI

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.4261/Del/2018  
Assessment Year: 2009-10

Late Veena Bhatnagar  
(through L/H Nidhish Bhatnagar),  
Vipul Sharma & Co., CA,  
209, Krishna Apra Plaza,  
P-3, Sector-18,  
Noida.

Vs. ITO,  
Ward-2(5),  
Noida.

PAN: ACEPG5806B

(Appellant)

(Respondent)

Assessee by : Shri M.S. Kapur, CA  
Revenue by : Shri S.L. Anuragi, Sr. DR  
Date of Hearing : 20.02.2019  
Date of Pronouncement : 20.02.2019

ORDER

This appeal by the assessee is directed against the order dated 28<sup>th</sup> March, 2018 of the CIT(A)-1, Noida, relating to Assessment Year 2009-10.

2. The assessee in her various grounds of appeal challenged the *ex parte* order passed by the CIT(A) confirming various additions made by the Assessing Officer.

3. After hearing both the sides, I find the assessee is an individual. On the basis of the AIR information received that the assessee had purchased immovable property on 22<sup>nd</sup> April, 2008 for a consideration of Rs.40 lakhs, the Assessing Officer issued notice u/s 148 after reopening the case of the assessee. Since there was no response from the

side of the assessee, the Assessing Officer completed the assessment u/s 144 of the Act determining the total income at Rs.40 lakhs. Since none appeared on behalf of the assessee, the Id.CIT(A) in the *ex parte* order passed by him dismissed the appeal for want of prosecution.

4. After considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore the issue to the file of the Assessing Officer with a direction to give one final opportunity to the assessee to substantiate her case. I hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

The decision was pronounced in the open court on 20.02.2019.

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMFBER

Dated: 20<sup>th</sup> February, 2019

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

Asstt. Registrar, ITAT, New Delhi