

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

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.4249/Del/2018  
Assessment Year: 2009-10

Jagdish Singh,  
S/o Shri Dhupal Singh,  
Vill. Tilpata,  
Greater Noida,  
Dadri GBN.

Vs. ITO,  
Ward-3(4),  
Noida.

PAN: ASNPS0805N

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri S.L. Anuragi, Sr. DR
Date of Hearing	:	19.02.2019
Date of Pronouncement	:	.02.2019

ORDER

This appeal by the assessee is directed against the order dated 31<sup>st</sup> March, 2017 of the CIT(A)-1, Noida, relating to Assessment Year 2009-10.

2. The assessee in the grounds of appeal has challenged the *ex parte* order of the CIT(A) in dismissing the appeal filed by the assessee for non-appearance.

3. After hearing the *ld.* DR and on perusal of the orders of the authorities below, I find the assessment in this case was completed u/s 144/147 of the IT Act on 22.11.2016 determining the total income at Rs.21,51,600/-. Since none appeared on behalf of the assessee, the *ld.*CIT(A), in the *ex parte* order passed by him, dismissed

the appeal filed by the assessee. However, he has not passed the order on merit. Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore this issue back to the file of the CIT (A) with a direction to grant one final opportunity to the assessee to substantiate his case. The assessee is also hereby directed to appear before the CIT(A) and substantiate his case without seeking any adjournment under any pretext failing which the Id.CIT(A) is at liberty to pass appropriate order as per law. I hold and direct accordingly. The grounds raised by the assessee are allowed for statistical purposes.

4. 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