

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

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.4250/Del/2018
Assessment Year: 2009-10

Om Shree Star Management
Consultancy Pvt. Ltd.,
B-36, Sector-2,
Noida.

Vs. ITO,
Ward-19(1),
New Delhi.

PAN: AABCO1321Q

(Appellant)

(Respondent)

Assessee by	:	Shri P.K. Gaur & Shri Rakesh Kumar Garg, CAs
Revenue by	:	Shri S.L. Anuragi, Sr. DR
Date of Hearing	:	19.02.2019
Date of Pronouncement	:	20.02.2019

ORDER

This appeal by the assessee is directed against the order dated 12th March, 2018 of the CIT(A)-40, New Delhi, relating to Assessment Year 2009-10.

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

3. After hearing both the sides, I find the assessee is a company and filed its return of income on 21st September, 2009 declaring total income of Rs.62,787/-. The Assessing Officer completed the assessment u/s 143(3)/147 of the IT Act determining the total income at Rs.15,92,787/- wherein he made addition of Rs.15,30,000/- u/s 68

of the IT Act. Since none appeared before the CIT(A), the Id.CIT(A), in the *ex parte* order passed by him, dismissed the appeal filed by the assessee.

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

5. I have considered the rival arguments made by both the sides and perused the relevant material on record. I find the Id. CIT(A) has passed an *ex parte* order due to non-appearance of the assessee. 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 its case. The assessee is also hereby directed to appear before the CIT(A) 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.

6. 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: 20th February, 2019

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

Asstt. Registrar, ITAT, New Delhi