

**आयकर अपीलीय अधिकरण, चण्डीगढ़ न्यायपीठ, चण्डीगढ़**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**DIVISION BENCH, 'SMC', CHANDIGARH**

**श्री संजय गर्ग, न्यायिक सदस्य**  
**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER**

**आयकर अपील सं./ ITA No. 1154/CHD/2018**

निर्धारण वर्ष / Assessment Year : 2010-11

Sh. Kapil Mehta, C/o 113/3 Basant Farm House, Basant Avenue Extension VIII, Ludhiana	Vs. बनाम	The ITO, W-2(4), Ludhiana
स्थायी लेखा सं./PAN NO: AITPM6512C		
अपीलार्थी/Appellant		प्रत्यर्थी/Respondent

निर्धारिती की ओर से/Assessee by : Sh. Parikshit Aggarwal, CA (proxy counsel)  
assisted by Smt. Veena Gogna, Assistant.

राजस्व की ओर से/ Revenue by : Smt. Chandrakanta, Sr. DR

सुनवाई की तारीख/Date of Hearing : 27.02.2019

उद्घोषणा की तारीख/Date of Pronouncement : 27.02.2019

**आदेश/Order**

The present appeal has been preferred by the assessee against the order dated 28.06.2018 of the Commissioner of Income Tax (Appeals)-1, Ludhiana [hereinafter referred to as 'CIT(A)'].

2. Shri Parikshit Aggarwal, proxy Counsel for the assessee assisted by Ms. Veena Gogna, put in appearance and invited our attention to the impugned order of the CIT(A) to state that the impugned order of the CIT(A) is an ex-parte order. It has been further submitted that on the date of hearing, an adjournment was sought for by the assessee as he was not available on that date, however, the adjournment request was denied and the appeal was decided ex-parte by the Ld. CIT(A). It is further submitted that the assessee has a fair case on merits. It is, therefore, requested that

the assessee may be given an opportunity to present its case before the CIT(A) .

3. On the other hand, the Ld. DR has relied on the findings of the lower authorities.

4. Considering the overall facts and circumstances of the case, in my view, it will be in the interest of justice to give assessee an opportunity to present its case before the CIT(A). The ex. parte orders of the CIT(A) is, therefore, set aside and the matter is remanded back to the file of CIT(A) for decision afresh. It is directed that the assessee will cooperate and promptly appear and furnish the information sought for by the CIT(A) either personally or through his counsel and will not contribute in any delay in the proceedings before him.

In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order dictated and pronounced in the Open Court immediately on completion of hearing.

Sd/-

(संजय गर्ग / SANJAY GARG)  
न्यायिक सदस्य/ Judicial Member

**Dated : 27. 02.2019**

“आर.के.”

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

1. अपीलार्थी/ The Appellant
2. प्रत्यर्थी/ The Respondent
3. आयकर आयुक्त/ CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, चण्डीगढ़/ DR, ITAT, CHANDIGARH
6. गार्ड फाईल/ Guard File

आदेशानुसार/ By order,  
सहायक पंजीकार/ Assistant Registrar

