

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

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.5660/Del/2018
Assessment Year: 2014-15

Vishnu Aggarwal,
H.No.1669, Sector-55,
Faridabad.

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

PAN: AGAPA1634N

(Appellant)

(Respondent)

Assessee by : Shri Raheel Seth, CA
Revenue by : Shri Amit Jain, Sr.DR

Date of Hearing : 11.03.2019
Date of Pronouncement : 11.03.2019

ORDER

This appeal by the assessee is directed against the *ex parte* order dated 29th June, 2018 of the CIT(A), Faridabad, relating to Assessment Year 2014-15.

2. The assessee, vide various grounds of appeal, has challenged the order of the CIT(A) in dismissing the appeal filed by the assessee for non-prosecution and thereby sustaining various additions made by the Assessing Officer.

3. After hearing both the sides I find the assessee in the instant case filed his return of income on 25th February, 2014 declaring an income at Rs.12,30,670/-. The Assessing Officer completed the assessment u/s 143(3) on 15th December, 201



determining the total income at Rs.33,82,860/- wherein he made addition of Rs.21,52,189/-. Since the assessee did not appear before the CIT(A) despite number of opportunities granted, the Id.CIT(A) dismissed the appeal and thereby sustained various additions made by the Assessing Officer. It is the submission of the Id. counsel for the assessee that due to illness of his mother he could not appear before the CIT(A). Considering the totality of the facts and in the interest of justice, I deem it proper to restore the issue back to the file of the CIT(A) with a direction to give one final opportunity to the assessee to substantiate his case failing which the CIT(A) is at liberty to pass appropriate orders as per law. I hold and direct accordingly. The grounds raised by the assessee are accordingly, 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 at the time of hearing itself on 11.03.2019.

Sd/-

(R.K. PANDA)
ACCOUNTANT MEMFBER

Dated: 11th March, 2019

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Copy forwarded to

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

Asstt. Registrar, ITAT, New Delhi