

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

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.2531/Del/2018
Assessment Year: 2014-15

Atanu Das,
C-902, Gateway Tower,
Sector-4, Vaishali,
Ghaziabad.

Vs. DCIT,
Circle-1,
Ghaziabad.

PAN: AKPPD4787Q

(Appellant)

(Respondent)

Assessee by : Shri Harpreet Singh Ajmi, Advocate
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 order dated 2nd January, 2018 of the CIT(A), Ghaziabad, relating to Assessment Year 2014-15.

2. Although a number of grounds have been raised by the assessee, they all relate to the ex parte order of the CIT(A) in confirming the various additions made by the Assessing Officer.

3. After hearing both the sides and perusing the orders of the authorities below, I find the assessee is an individual and filed his return of income on 30th March, 2016

declaring total income at Rs.28,90,460/-. The Assessing Officer, in the order passed u/s 143(3) on 25th October, 2016, determined the total income at Rs.42,61,697/- where he made an addition of Rs.13,71,237 being the salary received by the assessee in UK. Since the assessee did not appear before the CIT(A) despite adequate opportunities, the Id.CIT(A), in the *ex parte* order passed by her, confirmed the addition made by the Assessing Officer. It is the submission of the Id. counsel for the assessee that due to non-receipt of notice nobody appeared 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 more opportunity to the assessee to substantiate his case. The assessee is also hereby directed to appear before the CIT(A) and substantiate his case failing which the Id.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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1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi