

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

BEFORE SHRI N.S. SAINI, ACCOUNTANT MEMBER

**ITA No. 6892/Del/2018
Assessment Year: 2015-16**

Ekdant India Ltd. 2 nd Floor, Rampal Awana Complex, Sanjay Market, Village Atta, Sector-27, Noida. PAN No. AABCT8767F	vs	ITO Ward 8(1) New Delhi.
APPELLANT		RESPONDENT

Assessee by	None
Revenue by	Shri S.L. Anuragi, Sr. DR

Date of Hearing	02.04.2019
Date of Pronouncement	02.04.2019

ORDER

This is an appeal filed by the Assessee against the order of CIT(Appeals)-3, Delhi dated 29.08.2018.

2. Notice of hearing was sent to the assessee on 29.01.2019 by Speed Post. The said notice has not been returned back by the postal authorities un-served. None was present on behalf of the assessee when the case was called for hearing and neither any adjournment application was filed. The Bench was of the view that the appeal can be disposed of in the absence of the assessee considering the argument of the Department Representatives and the materials available on record. Therefore, the appeal was heard

ex parte qua the assessee and disposed of. Considering the submission of the Departmental Representative.

3. On a perusal of the order of the CIT(A), it is observed that the CIT(A) has dismissed the appeal of the assessee on the ground that the assessee failed to put in appearance on the date of hearing fixed on 21.05.2018, 29.05.2018 and 29.08.2018.

4. It is observed that in the appellate order passed by the CIT(A), the CIT(A) has stated about the issuance of notice of hearing to the assessee. The CIT(A) nowhere states in the order, whether, the notice issued to the assessee for hearing was served upon the assessee. In absence of the same in my considered view the dismissal of the appeal of assessee is not justified.

5. In the above background of the case, I set aside the order of the CIT(A) and restore the matter back to his file to adjudicate the appeal of the assessee afresh after allowing reasonable and proper opportunity of hearing to the assessee.

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

Order pronounced in the open court on 02/04/2019

Sd/-
(N.S. SAINI)
ACCOUNTANT MEMBER

Dated: 02.04.2019

*Kavita Arora

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

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ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	02/04/2019
Date on which the typed draft is placed before the dictating Member	02/04/2019
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	02/04
Date on which the fair order comes back to the Sr. PS/PS	03/04
Date on which the final order is uploaded on the website of ITAT	03/04
Date on which the file goes to the Bench Clerk	03/04
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	