

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G': NEW DELHI

BEFORE SHRI G.D. AGRAWAL, VICE PRESIDENT AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER

ITA Nos.3096/Del/2016 & 3097/Del/2016
Assessment Years : 2009-10 & 2010-11

Ms. Swati Pawa,
D-842, 2nd Floor,
New Friends Colony,
New Delhi – 110 065.
PAN : AFXPP3086Q.
(Appellant)

Vs. Deputy Commissioner of
Income Tax,
Central Circle-9,
New Delhi.
(Respondent)

Appellant by : Shri Salil Aggarwal, Advocate.
Respondent by : Shri S.S. Rana, CIT-DR.

Date of hearing : 22.04.2019
Date of pronouncement : 22.04.2019

ORDER

PER G.D. AGRAWAL, VICE PRESIDENT :-

These two appeals by the assessee for assessment years 2009-10 and 2010-11 are directed against the order of learned CIT(A)-27, New Delhi dated 31st March, 2016.

2. At the time of hearing before us, it is stated by the learned counsel that learned CIT(A) has passed the order ex-parte without allowing adequate opportunity of being heard to the assessee. He submitted that under identical set of facts in the case of the assessee herself, for assessment year 2011-12, the ITAT has set aside the matter to the file of the CIT(A) with the direction that he would pass a de-novo order in accordance with law. We find that the facts of the year under consideration are identical. We, therefore, respectfully following the decision of ITAT in assessee's own case for assessment

year 2011-12 in ITA No.3098/Del/2016, set aside the order of learned CIT(A) and restore the matter to his file. We direct the learned CIT(A) to pass a de-novo order as per law in accordance with Section 250 & 251 of the Income-tax Act, 1961.

3. In the result, both the appeals of the assessee are allowed for statistical purposes.

Decision pronounced in the open Court on 22.04.2019.

Sd/-
(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Sd/-
(G.D. AGRAWAL)
VICE PRESIDENT

VK.

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1. Appellant : **Ms. Swati Pawa,**
D-842, 2nd Floor, New Friends Colony,
New Delhi – 110 065.
2. Respondent : **Deputy Commissioner of Income Tax,**
Central Circle-9, New Delhi.
3. CIT
4. CIT(A)
5. DR, ITAT

Assistant Registrar