

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.5051/Del./2018
Assessment Year 2014-2015

M/s. Travel Makerz (India) Pvt. Ltd., 16-A, Palam Marg, Vasant Vihar, New Delhi. PIN-110057 PAN AAAC3074G	vs.	The Income Tax Officer, Ward-25(3), New Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Rakesh Kumar Khiwani, Chartered Accountant.
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	02.05.2019
Date of Pronouncement :	02.05.2019

ORDER

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-9, New Delhi, Dated 18.05.2018, for the A.Y. 2014-2015.

2. I have heard the Learned Representatives of both the parties.

3. The Ld. CIT(A) noted that prior to hearing of the appeal, opportunity of being heard was provided to the assessee and notices were issued to the assessee four times

for hearing of the appeal. However, the notices returned. The Ld. CIT(A) also noted that other notice on ITBA system was sent at another address of the assessee and notice were also sent through e-mail. The notice sent by post were returned back, but, the notice sent through e-mail are found to have delivered as no adverse delivery report has been reported in the system. The Ld. CIT(A), therefore, noted that since assessee did not availed the opportunity of being heard, therefore, appeal of assessee were dismissed for non-prosecution.

3. After considering the rival submissions, I am of the view that the matter requires reconsideration at the level of the Ld. CIT(A). Learned Counsel for the Assessee submitted that the Ld. CIT(A) passed the impugned order without serving any notice of hearing upon the assessee, which fact is also clear from the observations of the Ld. CIT(A) that notices sent through speed-post were returned back. Therefore, no notice have been served upon the assessee for hearing of the appeal. Another notice sent through post on different address of the assessee and the

same were returned back. However, as per the observations of the Ld. CIT(A), the notice sent through e-mail have been delivered upon assessee as no adverse delivery report have been reported in the system. Learned Counsel for the Assessee, however, submitted that due to change of the address, no notice have been served upon the assessee and even no notice sent through e-mail have been received by the assessee. Further, the Ld. CIT(A) did not decide the appeal of assessee on merit. No finding of fact have been given and no reasons for decision have been given in the impugned order. Thus, the Order is in violation of Section 250(6) of the I.T. Act, 1961. Further, the impugned order have been passed in violation of the principles of natural justice. Learned Counsel for the Assessee, therefore, rightly contended that matter may be remanded back to the file of Ld. CIT(A) for decision afresh, as per Law. The Ld. D.R. also suggested that the matter could be remanded to the Ld. CIT(A) for decision afresh, as per Law.

4. In view of the above discussion, I set aside the Order of the Ld. CIT(A) and restore the appeal of assessee to

his file with a direction to re-decide the appeal of assessee afresh, as per law, by giving reasonable, sufficient opportunity of being heard to the assessee. Appeal of Assessee is allowed.

5. In the result, appeal of Assessee allowed.

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 02nd May, 2019

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC' Bench, Delhi
6.	Guard File.

// By Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.