

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

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.7742/Del/2018
Assessment Year: 2010-11

Nirmal Kaur,
H-27, ALPHA-II,
Noida.

Vs. ITO,
Ward-2,
Kurukshetra.

PAN: BHXPk9877J

(Appellant)

(Respondent)

Assessee by	:	Shri Pawan Kumar, CA & Shri Sanjay Kumar, CA
Revenue by	:	Shri S.L. Anuragi, Sr. DR
Date of Hearing	:	06.05.2019
Date of Pronouncement	:	06.05.2019

ORDER

This appeal by the assessee is directed against the *ex parte* order dated 21st August, 2018 of the CIT(A), Karnal, relating to Assessment Year 2010-11.

2. The assessee in the various grounds of appeal has challenged the order of the CIT(A) in confirming the addition of Rs.5,65,800/- made by the Assessing Officer in the *ex parte* order passed by him.

3. Facts of the case, in brief, are that the assessee is an individual. The case was picked up for verification of financial transaction i.e., security transaction during the

F.Y. 2009-10 relevant to assessment year 2010-11. Since the assessee failed to furnish the requisite information, proceedings u/s 147 of the Act were initiated and notice u/s 148 was issued. The assessee neither filed any return of income nor filed any written submission. The case was, again, fixed for a number of times, but, there was no compliance. The Assessing Officer, thereafter, passed the order u/s 144 r.w. section 147 of the IT Act determining the total income at Rs.5,65,800/-. Since none appeared before the CIT(A), the ld.CIT(A), in the ex parte order passed by her, dismissed the appeal for non-prosecution.

4. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal.

5. I have considered the rival arguments made by both the sides and perused the orders of the authorities below. It is an admitted fact that the assessee neither appeared before the Assessing Officer and filed the requisite details nor appeared before the CIT(A) for which both the lower authorities have passed *ex parte* order. Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore the issue to the file of the CIT(A) with a direction to give one final opportunity to the assessee and decide the issue as per fact and law. The assessee is also hereby directed to appear before the CIT(A) and cooperate in concluding the hearing failing which the ld.CIT(A) is at liberty to pass appropriate order as per law. I hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

6. 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
i.e., on 06.05.2019.

Sd/-
(R.K. PANDA)
ACCOUNTANT MEMFBER

Dated: 6th May, 2019

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

Asstt. Registrar, ITAT, New Delhi