

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH, RAIPUR**

**BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER
AND
DR. MITHA LAL MEENA, ACCOUNTANT MEMBER**

**ITA No.234/RPR/2017
Assessment Year : 2013-14**

Shri Nitesh Kumar Goyal, Prop. Com Con India Net Work, Solution, Shop No.327, Lal Ganga Shopping Mall, G.E. Road, Raipur (CG).	Vs.	ACIT, Circle- 4(1), Raipur (CG).
PAN : AIGPG6386B		
(Appellant)		(Respondent)

Assessee by : Shri Prafulla Pendse, CA
Department by : Smt. Anubhaa T. Goel, Addl. CIT
Date of hearing : 15-05-2019
Date of pronouncement : 16-05-2019

ORDER

PER DR. MITHA LAL MEENA, AM :

This appeal is filed by the assessee against the order of the CIT(A)-II,
Raipur (CG) dated 19.07.2017 relating to assessment year 2013-14.

2. Without going to the grounds of appeal, at the outset, ld. Counsel for the assessee brought to our attention that an *ex-parte* order was passed by the CIT(A) and though the assessee submitted that he could not appear before the CIT(A) for justifiable reasons. On these facts, ld. Counsel made a statement at Bar that this time the assessee would make proper representation before the CIT(A) and pleaded for grant of one more opportunity of being heard to the assessee.

3. Considering the above facts as well as objection of the ld. DR for the Revenue, we are of the opinion that the right of filing the appeal is granted by the Statute to the assessee-taxpayers. In this case, the assessee wanted to invoke the said right and paid the appeal fees in this regard conveying his seriousness of pursuing the appeal. The reasons for non-attendance before the CIT(A) cannot be reason to reject the assessee's right of natural justice of granting due opportunity of being heard by the quasi-judicial authorities under the law. Therefore, we are of the opinion that an opportunity should be granted to the assessee in respect of the assessment year under consideration. Accordingly, we remand all the issues raised by the assessee in his appeal to the file of the Assessing Officer for fresh adjudication. The Assessing Officer shall grant a

reasonable opportunity of being heard to the assessee. Accordingly, the grounds raised by the assessee in his appeal are allowed for statistical purposes.

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

Order pronounced in the open Court on this 16th May, 2019.

Sd/-
(PARTHA SARATHI CHAUDHURY)
JUDICIAL MEMBER

Sd/-
(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER

Dated: 16-05-2019.

Sujeet

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
- 5) The DR, I.T.A.T., Raipur.

By Order

//True Copy//

Sr. Private Secretary
ITAT, Raipur