

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES: 'SMC', NEW DELHI

BEFORE SHRI T.S. KAPOOR, ACCOUNTANT MEMBER

ITA No. 5522/Del/2018

AY: 2004-05

Dwarka Properties Pvt.Ltd. 3 Institutional Area Rai School Complex Lodhi Road New Delhi 110 003 PAN: AAACD4609H	vs.	ITO, Ward 7(4) New Delhi
--	-----	-----------------------------

(Appellant)

(Respondent)

Assessee by : : Sh. Rohit Garg, Adv.
Department by : : Sh. S.L.Anuragi, Sr.D.R.

Date of Hearing : 23/05/2019
Date of Pronouncement: 23/05/2019

ORDER

This is an appeal filed by assessee against the order of Ld.CIT(A)-3, Delhi dated 02.07.2018 pertaining to Assessment Year (A.Y.) 2004-05.

2. At the time of hearing the Ld.A.R. submitted that the Ld.CIT(A) had passed ex-parte order without deciding the issue on merits. Therefore, it was prayed that the appeal should be set aside to Ld.CIT(A) for deciding on merits of the case.

3. Ld.Sr.D.R. though supported the order of Ld.CIT(A), but had no serious objection to remitting back the matter to Ld.CIT(A).

4. I have heard the parties and have gone through the material placed on record.

5. I find that the first notice to assessee was issued on 14.06.2017 and the date of appeal was fixed for hearing on 13.07.2017 and on application by Ld.Counsel of assessee the appeal was adjourned to 08.09.2017 on which date nobody attended and the appeal was fixed for hearing on 18.12.2017 and finally on 09.04.2018. It is seen that despite these various notices assessee did not comply with the notices, but keeping in view the substantial injustice, I am of the considered opinion that one more opportunity should be given to the assessee to present it's case before Ld.CIT(A). Therefore, I remit the case to Ld.CIT(A) who shall pass the order after hearing the assessee. The assessee also is directed to present itself before Ld.CIT(A) within reasonable period of time and should not seek unnecessary adjournments.

5. In view of the above, the appeal filed by assessee is allowed for statistical purposes.

Order pronounced in Open Court.

Sd/-

(T.S.KAPOOR)
ACCOUNTANT MEMBER

Dated: 23rd May, 2019.

*Gmv

Copy forwarded to: -

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

- TRUE COPY -

By Order,

ASSISTANT REGISTRAR
ITAT Delhi Benches

	<i>Date</i>
<i>Draft dictated</i>	<i>23.05.19</i>
<i>Draft placed before author</i>	<i>23.05.19</i>
<i>Draft proposed & placed before the second member</i>	
<i>Draft discussed/approved by Second Member.</i>	
<i>Approved Draft comes to the Sr.PS/PS</i>	
<i>Kept for pronouncement on & Order uploaded on :</i>	<i>23.05.19</i>
<i>File sent to the Bench Clerk</i>	
<i>Date on which file goes to the AR</i>	
<i>Date on which file goes to the Head Clerk.</i>	
<i>Date of dispatch of Order.</i>	