

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI**

Before Sh. T. S. Kapoor, Accountant Member

ITA No. 295/Del/2019 : Asstt. Year : 2010-11

Vinod Kumar, 920, Sector-13, Urban Estate, Karnal	Vs	Income Tax Officer, Ward-5, Karnal
(APPELLANT)		(RESPONDENT)
PAN No. ADEPK5811G		

**Assessee by : Sh. Rajeev Sachdeva, CA
Revenue by : Sh. S. L. Anuragi, Sr. DR**

Date of Hearing: 29.05.2019	Date of Pronouncement: 30.05.2019
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ORDER

This is an appeal filed by assessee against the order of Commissioner of Income Tax (Appeals), Karnal dated 16.11.2018.

2. At the outset, the Authorized Representative submitted that the assessee could not appear before Id. CIT(A) as the assessee had closed the business at the address where it was doing such business and it was prayed that matter may be set aside to Id. CIT(A) who should decide the issue on merits.

3. The Id. Departmental Representative, on the other hand, stated that the notice was served upon the assessee by notice server also still there have been no compliance and therefore, the appeal of the assessee should be dismissed.

4. I have heard the rival parties and have gone through the material placed on record. I find that the first notice to assessee on

09.10.2018 was issued fixing the date of hearing on 25.10.2018 but it did not evoke any response and second notice dated 29.10.2018 also did not invoke any response. The Id. CIT(A) has noted that second notice was served upon the assessee through notice server. However, I feel that one more opportunity should be granted to the assessee to present his case before Id. CIT(A). Therefore, I remit the matter back to Id. CIT(A) who should pass a fresh order on merits after providing sufficient opportunity to the assessee of being heard. The assessee is also directed to cooperate in the proceedings before Id. CIT(A).

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

(Order pronounced in the Court on 30th day of May, 2019 at New Delhi)

Sd/-
(T. S. Kapoor)
Accountant Member

Dated: 30/05/2019

Subodh

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- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT(Appeals)
- 5.DR: ITAT

ASSISTANT REGISTRAR