

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.3557/Del./2019  
Assessment Year 2010-2011

Mr. Ajay Kumar Aggarwal, C/44, Gali No.6, Majlis Park, Adarsh Nagar, Delhi PIN 110 033 PAN AAGPA4975N	vs.,	The Income Tax Officer, Ward-36(2), Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Rano Jain, Advocate & Ms. Mansi Jain, C.A.
For Revenue :	Shri V.R. Sonbhadra, Sr.DR

Date of Hearing :	06.06.2019
Date of Pronouncement :	06.06.2019

**ORDER**

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-12, New Delhi, Dated 21.12.2018, for the A.Y. 2010-2011.

2. In this case, Ld. CIT(A) noted certain dates of hearing in the appellate order, on which, there was no compliance to the notice issued by him for disposal of the appeal. The Ld. CIT(A) in the absence of assessee, dismissed the appeal of assessee.

3. Learned Counsel for the Assessee submitted that address of the assessee is same as is mentioned in the appellate order. However, due to certain renovation going on in the premises of the assessee, the assessee was residing at different place and as such no notice could not have been served upon the assessee. Learned Counsel for the Assessee, therefore, prayed that matter may be remanded to the file of Ld. CIT(A) for passing the Order afresh as per Law and on merit, after giving reasonable, sufficient opportunity of being heard to the assessee.

4. The Ld. D.R. also suggested that this mater may be remanded to the file of Ld. CIT(A) for passing the order afresh.

5. In view of the submissions of both the parties, I am satisfied that no proper opportunity of being heard have been provided to the assessee, therefore, matter requires reconsideration at the level of the Ld. CIT(A). I, therefore, set aside the impugned order of Ld. CIT(A)-12, New Delhi. and restore the appeal of assessee to his file with a direction to re-decide the appeal of assessee in accordance with law,

by giving reasonable and sufficient opportunity of being heard to the assessee.

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

Order pronounced in the open Court.

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 06<sup>th</sup> June, 2019

VBP/-

Copy to

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

//By Order//

Asst. Registrar : ITAT : Delhi Benches :  
Delhi.