

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER

ITA.No.1209/Del./2017
Assessment Year 2010-2011

Mr. Amit Gupta, D-205, 4 th Floor, Ashok Vihar Phase-1, Delhi – 110 052. PAN AETPG4486K	vs.,	The ITO, Ward – 34(3), New Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Ramesh Goyal, C.A.
For Revenue :	Shri Arun Kumar Yadav, Sr. D.R.

Date of Hearing :	02.07.2019
Date of Pronouncement :	03.07.2019

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-12, New Delhi, Dated 28.06.2019, for the A.Y. 2010-2011.

2. The Ld. CIT(A) noted that assessee has challenged the addition of Rs.98,60,470/- on account of cash deposit. Notice was issued to the assessee for hearing of the appeal.

However, no compliance was made. Later on Counsel for Assessee sought adjournment. Thereafter, fresh notices were issued to the assessee but no compliance was made. Notice sent for 19.01.2016 returned un-served with the remarks "Left" by the postal authorities. The Ld. CIT(A) sent another notice but same were also not responded by the assessee. The Ld. CIT(A), therefore, noted that assessee is not interested in prosecuting the appeal, therefore, appeal of assessee were dismissed.

3. After considering the rival submissions, we are of the view that the matter requires reconsideration at the level of the Ld. CIT(A). Learned Counsel for the Assessee submitted that due to change of address, notice could not be served upon the assessee. This fact is borne out from the address given in the appeal papers. Further, the Ld. CIT(A), even if assessee did not appear before him, shall have to pass the order on merits, giving reasons for decision in the appellate order. Thus, the order of the Ld. CIT(A) is violative of principles of natural justice and that the same also violates Section 250(6) of the I.T. Act, 1961. We,

accordingly, set aside the impugned order and restore the appeal of assessee to the file of Ld. CIT(A) with a direction to re-decide the appeal of assessee as per Law, by giving reasonable, sufficient opportunity of being heard to the assessee.

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

Order pronounced in the open Court.

Sd/-
(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 03rd July, 2019

VBP/-

Copy to

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

//By Order//

Asst. Registrar : ITAT : Delhi Benches :
Delhi.