

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : SMC : NEW DELHI

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.1122/Del/2019  
Assessment Year: 2009-10

Sonam,  
T-80, Rajpura,  
Gurmandi,  
Delhi.

Vs. ITO,  
Ward-3(5),  
Hapur.

PAN: GHCP57003C

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri S.L. Anuragi, Sr.DR
Date of Hearing	:	15.07.2019
Date of Pronouncement	:	16.07.2019

ORDER

This appeal by the assessee is directed against the *ex parte* order dated 26<sup>th</sup> June, 2018 of the CIT(A), Aligarh, relating to Assessment Year 2009-10. The assessee in her various grounds of appeal has challenged the *ex parte* order of the CIT(A) in dismissing the appeal filed by the assessee for non-prosecution.

2. None appeared on behalf of the assessee at the time of hearing. It was seen that both the Assessing Officer and the CIT(A) have passed *ex parte* orders due to non-appearance on behalf of the assessee. Therefore, this appeal is being disposed of on the basis of the material available on record and after hearing the Id. DR.

3. Facts of the case, in brief, are that the assessee is an individual. On the basis of the AIR information that the assessee has deposited cash amounting to Rs.39,35,000/- with Punjab & Sindh Bank in her savings bank account No.4453, the Assessing Officer issued verification letters to the assessee on different dates. However, the notices were not complied with. The Assessing Officer, therefore, initiated proceedings u/s 147 of the Act and issued notice u/s 148 of the Act. However, there was, again, no compliance. He, therefore, issued notice u/s 142(1) which was, again, not complied with. The Assessing Officer, therefore, passed the order u/s 144/147 determining the total income at Rs.39,35,000/-. Since nobody appeared before him, the Id.CIT(A), in the *ex parte* order passed by him, dismissed the appeal filed by the assessee for non-prosecution.

4. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal.

5. I have heard the Id. DR and perused the material available on record. It is an admitted fact that both the Assessing Officer and the CIT(A) have passed *ex parte* orders due to non-appearance on behalf of the assessee. Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore the issue to the file of the CIT(A) with a direction to grant one final opportunity to the assessee to substantiate her case. The assessee is also hereby directed to appear before the CIT(A) without fail under any circumstances and substantiate her case failing which the

Id.CIT(A) is at liberty to pass appropriate order as per law. I hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

The decision was pronounced in the open court on 16.07.2019.

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMFBER

Dated: 16<sup>th</sup> July, 2019

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

Asstt. Registrar, ITAT, New Delhi