

IN THE INCOME TAX APPELLATE TRIBUNAL  
(DELHI BENCH 'SMC' : NEW DELHI)  
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER  
ITA NO. 6948/DEL/2018  
(A.Y. 2014-15)

ANAND MISHRA, B-32, PAMPOST ENCLAVE, GREATER KAILASH, NEW DELHI (PAN : AKLYPM5923H)	VS.	ACIT, CIRCLE 29(1), NEW DELHI
---	-----	----------------------------------

Assessee By	SH. SHAVNAK KASHYAP, ADV.
Revenue By	SH. S.L. ANURAGI, SR. DR.

**ORDER**

Assessee has filed this appeal against the impugned order dated 31.7.2018 passed by Ld. CIT(A)-10, New Delhi.

2. Facts narrated by the revenue authorities are not disputed by both the parties, hence, the same are not repeated here for the sake of convenience.

3. At the time of hearing, Ld. Counsel for the assessee has drawn my attention towards the impugned order passed by the Ld. CIT(A) dated 31.7.2018 and stated that Ld. CIT(A) has passed the exparte impugned order against the assessee without giving adequate opportunity to the assessee. Therefore, he requested that the issues in dispute may be set aside to the file of the Ld. CIT(A) with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee.

4. On the contrary, Ld. DR has not raised any serious objection on the request of the Ld. Counsel for the assessee. He also relied upon the orders of the authorities below.

5. I have heard both the parties and perused the records especially the impugned order passed by the Ld. First Appellate Authority. I find that the assessee remain non-cooperative before the Ld. CIT(A). But in my view sufficient opportunity of hearing for substantiating the claim of the assessee has not been given by the Ld. CIT(A) to the assessee, who vide his impugned order dated 31.7.2018 has decided the appeal of the assessee exparte. Therefore, in the interest of justice, the issues in dispute are remitted back to the file of the Ld. CIT(A) to decide the same afresh, after giving adequate opportunity of being heard to the assessee. However, keeping in view the non-appearance before the Ld. CIT(A), the assessee is directed through his counsel to appear before the Ld. CIT(A) on 28.10.2019 at 10.00 AM for substantiating his claim. It is made clear that no notice of hearing may be issued by the Ld. CIT(A), as this order has been pronounced in the Open Court.

6. In the result, the Appeal of the Assessee is allowed for statistical purposes.

Order pronounced on this 11<sup>th</sup> day of July, 2019.

**Sd/-**

**(H.S. SIDHU)  
JUDICIAL MEMBER**

Dated the 11<sup>th</sup> day of July, 2019  
SRB

Copy forwarded to:-

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

AR, ITAT

