

**IN THE INCOME TAX APPELLATE TRIBUNAL
AMRITSAR 'SMC' BENCH, AMRITSAR**

BEFORE SH. B. R. BASKARAN, ACCOUNTANT MEMBER

I.T.A. No. 139/Asr/2018

Assessment Year: 2012-13

Bharat Kumar Raigar
C-2/BPCL Housing Complex,
Sector 21, Indira Nagar,
Lucknow

vs. Income Tax Officer,
Ward 5(1), Amritsar

[PAN: AENPR 0718P]

(Appellant)

(Respondent)

Appellant by : Sh. Ashwani Kalia (C.A.)

Respondent by: Sh. Amar Pal Meena (D.R.)

Date of Hearing: 29.08.2019

Date of Pronouncement: 30.08.2019

ORDER

Per B. R. Baskaran, Accountant Member:

The assessee has filed this appeal challenging the order dated 30-01-2018 passed by Ld CIT(A)-2, Amritsar and it relates to the assessment year 2012-13.

2. The Ld counsel for the assessee submitted that the Ld CIT(A) has passed the impugned order ex-parte, without presence of the assessee, since the notices issued by him were returned back by the post office with the noting that assessee has left the address. The Ld AR submitted that the assessee is an employee and he had been transferred at the point of time from Amritsar. Hence he had vacated the house and accordingly the notices were returned back with the noting that the addressee has left. However, the office of Ld CIT(A) kept sending the notices to

the very same address and the subsequent notices were also returned back with the same reasoning. Accordingly the Ld AR submitted that there is sufficient cause for the assessee in not appearing before Ld CIT(A). Accordingly he prayed that the order passed by Ld CIT(A) may be set aside and all the issues interested in the appeal may be restored to the file of the Ld CIT(A).

3. I heard the Ld DR and perused the record. Having regard to the submissions made by the Ld AR, I am of the view that there is sufficient cause for the assessee in not appearing before Ld CIT(A). I noticed that the Ld CIT(A) has dismissed the appeal in limine without adjudicating the issue on merits. Accordingly I find merit in the prayer of Ld A.R. Accordingly, I set aside the order passed by Ld CIT(A) and restore all the issues to his file for adjudicating them afresh after affording adequate opportunity of being heard to the assessee.

4. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on August 30, 2019

Sd/-

(B. R. Baskaran)
Accountant Member

Date: 30.08.2019

/GP/Sr. Ps.

Copy of the order forwarded to:

- (1) The Appellant:
- (2) The Respondent:
- (3) The CIT(Appeals)
- (4) The CIT concerned
- (5) The Sr. DR, I.T.A.T

True Copy
By Order