

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

BEFORE SHRI H. S. SIDHU, JUDICIAL MEMBER

I.T.A. Nos. 41 & 42/Del/2019
Assessment Years: 2010-11 & 2012-13

Bijay Laxmi Agrawal,
HOUSE NO. 51, SECTOR-15A,
NOIDA
UTTAR PRADESH-201301
(PAN: AAJPA5946Q)
(APPELLANT)

VS. DCIT, CENTRAL CIRCLE,
GHAZIABAD

(RESPONDENT)

Assessee By	NONE
Revenue By	MS. EKTA VISHNOI, SR. DR.

ORDER

Assessee has filed these appeals against the common impugned order dated 06.11.2018 passed by Ld. CIT(A)-IV, New Delhi for the assessment years 2010-11 & 2012-13.

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

3. In these cases, Notice of hearing to the assessee was sent by the Registered AD post, in spite of the same, assessee, nor his authorized representative appeared to prosecute the matter in dispute, nor filed any application for adjournment. Keeping in view the facts and circumstances of the present case and the issue involved in the present Appeals, I am of the view that no useful purpose would be served to issue notice again and again to the assessee, therefore, I am deciding the present appeals exparte qua assessee, after hearing the Ld. DR and perusing the records.

4. After perusing the impugned order, it is found that Ld. CIT(A) has passed the ex parte impugned order against the assessee without giving adequate opportunity to the assessee.

5. On the contrary, Ld. DR relied upon the order of the Ld. CIT(A).

6. I have heard Ld. DR 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 06.11.2018 has decided the appeal of the assessee ex parte. 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.

7. In the result, the Appeals of the Assessee are allowed for statistical purposes.

Order pronounced on this 25th day of September, 2019.

Sd/-

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

Dated the 25th day of September, 2019
SRB

Copy forwarded to:-

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

AR, ITAT