

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

BEFORE SHRI H. S. SIDHU, JUDICIAL MEMBER

I.T.A. No. 2177/Del/2018
Assessment Year: 2009-10

SUMIT GHOSH,
D-3/35, Vashisth Park,
Pankha
Road,
Opp. Janak Cinema,
New Delhi
(PAN: AAKPG1185E)
(ASSESSEE)

VS. ITO, WARD 44(3),
NEW DELHI

(RESPONDENT)

Assessee by: Sh. R.S. Singhvi, CA & Sh. Satyajeet
Goel, CA

Revenue by: Ms. Ekta Vishnoi, Sr. DR.

ORDER

This appeal is filed by assessee against the Order dated 28.12.2017 passed by the Ld. CIT(A)-15, New Delhi relating to Assessment Year 2009-10.

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 brevity.

3. During the hearing, Ld. counsel for the assessee has stated that Ld. CIT(A) has not given sufficient opportunity to the assessee for substantiating the claim to the assessee and passed the exparte order without hearing the assessee. Hence, he requested that the issues in dispute may be remitted back to the file of the Ld. CIT(A) to decide the same afresh, as per law after giving adequate opportunity of being heard to the assessee.

4. On the contrary, Ld. DR did not raise any serious objection on the request of the Ld. Counsel for the Assessee.

5. I have heard both the parties and perused the records, I find that assessee remained non-cooperative before the Ld. CIT(A). Keeping in view of the facts and circumstances of the present case and in the interest of justice, the issues in dispute requires to be adjudicated by the Ld. CIT(A), afresh. Therefore, I remit back the issues in dispute to the files of the Ld. Commissioner of Income Tax (Appeals) for hearing on **22.10.2019 at 10.00 AM** with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee. It is made clear that no notice for hearing will be issued by the Ld. CIT(A). Assessee is also directed through his Counsel to appear before the Ld. CIT(A) on **22.10.2019 at 10.00 AM** for hearing to substantiate his case and did not take any unnecessary adjournment in the case.

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

Order pronounced on 25/09/2019.

Sd/-

[H.S. SIDHU]
JUDICIAL MEMBER

Date 25/09/2019

"SRB"

Copy forwarded to: -

1. Appellant -
 2. Respondent -
 3. CIT
 4. CIT (A)
 5. DR, ITAT
- TRUE COPY

By Order,

Assistant Registrar, ITAT, Delhi Benches