

**IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'F' BENCH,
NEW DELHI**

**BEFORE SHRI T.S. KAPOOR, ACCOUNTANT MEMBER, AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER,**

**ITA No.2582/DEL/2017
[Assessment Year: 2013-14]**

Ranjana Singh, C/o-M/s ADC Legal Services Pvt. Ltd. 59, Neru Apartments, Outer Ring Road, Kalkaji, New Delhi-110019	DCIT Circle-3, A-2D, Sector-24, Noida
PAN-CLNPS0696C	
Appellant	Respondent

**ITA No.2583/DEL/2017
[Assessment Year: 2013-14]**

Raveen Vats, C/o-M/s ADC Legal Services Pvt. Ltd. 59, Neru Apartments, Outer Ring Road, Kalkaji, New Delhi-110019	ITO Ward-3(1), A-2D, Sector-24, Noida
PAN-ACLPV0035D	
Appellant	Respondent

Appellant by	None
Respondent by	Shri Sulekha Verma CIT-DR

Date of Hearing	25/09/2019
Date of Pronouncement	26/09/2019

ORDER**PER T.S. Kapoor, AM**

These appeals have been filed by two different assessees against the ex-parte orders of the Ld. CIT(A)-1, Noida, both dated 24/02/2017, for Assessment Year 2013-14.

2. These were head together & therefore for the sake of convenience a common & consolidated order is being passed.

3. None was present on behalf of the assessee. The Ld. DR stated that before Assessing Officer as well as before the Ld. CIT(A), the assessee did not appear and before this Tribunal also none has appeared, therefore, the appeals of the assessee may be dismissed.

5. We have heard the Ld. DR and perused the records especially the impugned order passed by the Ld. first Appellate Authority. We find that the assessee remained non-cooperative before the Ld. CIT(A) as well as before the Assessing Officer. But in our view, one more opportunity of hearing to the assessee has to be given keeping in view the substantial justice. Therefore, the issues in dispute are remitted back to the file of the Ld. CIT(A) to decide the same afresh. Needless to mention here that due opportunity of being heard be provided to the assessee. The assessees are also directed to appear before the Ld. (CIT) and argue their appeals.

6. In the result, the appeals of the assesseees are allowed for statistical purposes.

Order pronounced in the open court on 26/09/2019.

Sd/-

**[SUDHANSHU SRIVASTAVA]
JUDICIAL MEMBER**

Delhi; Dated: 26/09/2019.

Shekhar, Sr. P.S

Copy forwarded to:

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

Sd/-

**[T.S. KAPOOR]
ACCOUNTANT MEMBER**

Asst. Registrar,
ITAT, New Delhi