

IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'SMC' : NEW DELHI)
BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER
ITA NO. 2501/DEL/2019
(A.Y. 2014-15)

SUNITA (PROPRIETOR), C-56, GALI NO. 8, RAJGARH COLONY, GANDHI NAGAR, DELHI - 110 031 (PAN: ASHPS7576E) (APPELLANT)	VS.	ITO, WARD 55(3), NEW DELHI (RESPONDENT)
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Assessee By	NONE
Revenue By	MS. RAKHI VIMAL, SR. DR.

ORDER

Assessee has filed this appeal against the impugned order dated 31.1.2019 passed by Ld. CIT(A)-19, New Delhi.

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 this case, 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 Appeal, 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 appeal 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 exparte 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 31.01.2019 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.

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

Order pronounced on this 30/09/2019.

Sd/-

(H.S. SIDHU)
JUDICIAL MEMBER

Dated the 30/09/2019
SRB

Copy forwarded to:-

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

AR, ITAT

