

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

BEFORE SHRI H. S. SIDHU, JUDICIAL MEMBER

I.T.A. Nos. 1645, 1646 & 1647/Del/2019
Assessment Years: 2010-11, 2011-12 & 2012-13

SHUBHANDU SHEKHAR HARI, VS. ITO, WARD 2(3), GHAZIABAD
FLAT NO. 304, PLOT NO. D-88,
KAUSHAMBI HOUSING COMPLEX,
GHAZIABAD
UTTAR PRADESH
(PAN: ABUPH3737N)
(ASSESSEE) **(RESPONDENT)**

Assessee by: None
Revenue by: Ms. Ekta Vishnoi, Sr. DR.

ORDER

These 03 appeals are filed by assessee against the respective Orders all dated 31.12.2018 passed by the Ld. CIT(A), Ghaziabad relating to Assessment Years 2010-11, 2011-12 & 2012-13. In these appeals the assessee has raised exactly similar grounds, therefore for the sake of brevity, the grounds of assessment year 2010-11 are only reproduced hereunder:-

1. Evidence on record not accepted.
 2. Additions were made on surmises and conjectures.
 3. Submissions of the appellant were ignored.
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 brevity.
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 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. On the contrary, Ld. DR relied upon the orders of the revenue authorities.

5. I have heard the Ld. DR and perused the records especially the orders of the revenue. No doubt that the assessee remained non-cooperative before the Ld. CIT(A). After perusing the records, it is found that Assessee has raised the ground before the Ld. CIT(A) that AO did not afforded proper opportunity to the assessee to submit the case and did not act according to the procedure regarding addition. It was also the claim of the assessee that Ld. CIT(A) has not accepted the evidence on record and submissions made by the Assessee were ignored. Keeping in view of the facts and circumstances of the case as explained above, I set aside the issues in dispute to the file of the Ld. CIT(A) for hearing on **13.01.2020 at 10.00 AM** with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee and accept the evidences filed by the assessee and consider the submissions made by 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 **13.01.2020 at 10.00 AM** for hearing to substantiate his case and did not take any unnecessary adjournment in the case and file all the evidences and submissions to substantiate his case.

6. In the result, all the 03 Appeals filed by the assessee stand allowed for statistical purposes.

Order pronounced on 01/10/2019.

Sd/-
[H.S. SIDHU]
JUDICIAL MEMBER

Date 01/10/2019

"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

