

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "B": NEW DELHI**

**BEFORE  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER  
AND  
SHRI O.P. KANT, ACCOUNTANT MEMBER**

ITA No. 2400/Del/2016  
Asstt. Year: 2010-11

Hargovind Jain, Prop. IX-3435, Gali No. 03, Dharampura, Gandhi Nagar, Delhi – 110031 PAN ADJPJ5609E	Vs.	ITO Ward-35(2) New Delhi.
<b>(Appellant)</b>		<b>(Respondent)</b>

ITA No. 2481/Del/2016  
Asstt. Year 2010-11

ITO Ward-55(2) R.No. 216, D-Block, 2 <sup>nd</sup> Floor, Vikas Bhawan, I.P. Estate New Delhi – 110 002	vs.	Hargovind Jain, Prop. IX-3435, Gali No. 03, Dharampura, Gandhi Nagar, Delhi – 110031 PAN ADJPJ5609E
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by:	Shri N.S. Bhatnagar, Advocate Shri N.C. Jain, Advocate
Department by :	Shri G. Johnson, Sr. DR
Date of Hearing	31/07/2019
Date of pronouncement	18/10/2019

**ORDER**

**PER SUDHANSHU SRIVASTAVA, JM:**

ITA No. 2400/Del/2016 is assessee's appeal against order dated 5.2.2016 passed by the Ld. CIT (Appeals)-19, New Delhi {CIT (A)} for the assessment year 2010-11. ITA No. 2481/Del/2016 is the department's cross appeal. At the time of hearing of the appeals, both the parties before us prayed that since the issues in dispute required proper appreciation of facts and examination by the Assessing Officer, interest of justice would be served if both the appeals are restored to the file of the AO for re-examination of the issues under dispute. Accordingly, in view of the submissions made by both the parties, we restore the issues before us to the file of the AO to be examined afresh after giving due opportunity to the assessee to present its case. We also direct the assessee to fully co-operate in the assessment proceedings whenever called upon to do so failing which the Assessing Officer shall be at liberty to proceed *ex parte qua* the assessee in accordance with law.

2. In the final result both the appeals stand allowed for statistical purpose.

**Order pronounced in the open court on 18<sup>th</sup> October,  
2019.**

sd/-

**(O.P. KANT)  
ACCOUNTANT MEMBER**

sd/-

**(SUDHANSHU SRIVASTAVA)  
JUDICIAL MEMBER**

Dated: 18 .10.2019

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi