

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "SMC": DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.3443/Del./2019  
Assessment Year 2009-2010

M/s. City Life Projects Pvt. Ltd., C-180, Maharana Pratap Enclave, Pitampura, Delhi – 034. PAN AADCC44941	vs.,	The Income Tax Officer, Ward – 6 (2), Room No.206B, C.R. Building, I.P. Estate, New Delhi.
		(Respondent)

For Assessee :	Shri Suresh Kumar Gupta, CA
For Revenue :	Shri Pradeep Singh Gautam, Sr. D.R.

Date of Hearing :	13.11.2019
Date of Pronouncement :	13.11.2019

**ORDER**

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-33, New Delhi, Dated 25.02.2019, for the A.Y. 2009-2010.

2. In this case A.O. passed the assessment order under section 147/143(3) Dated 20.12.2016 making addition of Rs.9 lakhs on account of undisclosed cash credit under section 68 of the Income Tax Act, 1961.

3. The Ld. CIT(A) noted in the impugned order that initially letter for adjournment was received and thereafter, there were no compliance, despite issuing notice to the assessee. Learned Counsel for the Assessee submitted that assessee has not received any notice and no proper opportunity have been granted to argue the appeal.

4. Considering the rival submissions, I am of the view that the matter requires reconsideration at the level of the Ld. CIT(A). Though the Ld. CIT(A) noted that initially appeal was adjourned on the request of Counsel for Assessee, but, it is nowhere mentioned in the impugned order, if, thereafter, any notice have been served upon the assessee or not. In the absence of any service of notice / record available, I believe the explanation of Learned Counsel for the Assessee that no notice have been served upon the assessee thereafter for hearing of the appeal. Therefore, principles of natural justice is violated in the matter. I, accordingly, set aside the impugned order and restore the appeal of assessee to the file of Ld. CIT(A) with a direction to re-decide the appeal of assessee on merits and

as per Law, by giving reasonable, sufficient opportunity of being heard to the assessee

5. In the result, appeal of Assessee allowed for statistical purposes.

Order pronounced in the open Court.

Sd/-  
(BHAVNESH SAINI)  
JUDICIAL MEMBER

Delhi, Dated 13<sup>th</sup> November, 2019

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT "SMC" Bench
6.	Guard File

// BY Order //

Asst. Registrar : ITAT Delhi Benches :  
Delhi.