



**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD BENCH, ALLAHABAD**

**BEFORE SHRI. A. D. JAIN, VICE PRESIDENT
AND SHRI T. S. KAPOOR, ACCOUNTANT MEMBER**

ITA No.14/ALLD/2018
Assessment Year: 2011-12

Shri Naveen Kumar Pandey Vindhyapuri Colony Mirzapur	v.	Income Tax Officer 3(2) Mirzapur
TAN/PAN:APSPP6279B		
(Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri A. K. Singh, D.R.		
Date of hearing:	18	11	2019
Date of pronouncement:	19	11	2019

ORDER

PER A. D. JAIN, V.P.:

This is assessee's appeal against the order of the ld. CIT(A), Allahabad, dated 17/10/2017 for assessment year 2011-12.

2. None has appeared on behalf of the assessee, despite issuance of notice through RPAD, which has not returned unserved. However, we find that this appeal can be disposed of in the absence of the assessee. Therefore, we proceed to dispose of the appeal after hearing the ld. D.R. and after considering the material placed on record.

3. By virtue of the impugned order, the ld. CIT(A) has dismissed the assessee's appeal for non prosecution, observing that the assessee is not serious in pursuing the present appeal. The office of the ld. CIT(A) had issued three notices, dated 2/11/2015, 9/3/2017 and 3/10/2017 for compliance on 20/11/2015, 21/3/2017 and 17/10/2017 respectively. Against

two notices, the ld. A.R of the assessee appeared and sought adjournment, but on the last date fixed for hearing, i.e. 17/10/2017, neither anybody has appeared nor any adjournment application has been moved on behalf of the assessee. Therefore, the ld. CIT(A) dismissed the appeal of the assessee ex-parte qua the assessee.

4. Heard. We find that the CIT(A) has dismissed the appeal without providing proper opportunity to the assessee. Moreover, he has not decided the appeal after discussing in detail, his reasons for agreeing with the assessment order. In this view of the matter, another opportunity of hearing requires to be given to the assessee to represent his case fully before the ld. CIT(A). Even otherwise, it is trite [‘S. Velu Palandar Vs. DCIT’ 83 ITR 683 (Mad.) and ‘Ms. Swati Pawa vs. Dy. CIT’, 175 ITD 622 (Del)] and incumbent on the ld CIT(A) to decide an appeal on merit even in the absence of any representation before them.

5. In view of the above, the matter is remitted to the file of the ld. CIT(A) to be decided afresh on merit, in accordance with law, on affording due and adequate opportunity of hearing to the assessee. The assessee, no doubt, shall cooperate in the fresh proceedings before the ld. CIT(A). All pleas available under the law shall remain so available to the assessee. Ordered accordingly.

6. In the result, for statistical purposes, the appeal is treated as allowed.

Order pronounced in the open Court on 19/11/2019.

Sd/-
[T. S. KAPOOR]
ACCOUNTANT MEMBER

Sd/-
[A. D. JAIN]
VICE PRESIDENT

DATED:19/11/2019
JJ:1811

Copy forwarded to:

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

By order

Assistant Registrar