



**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.189/ALLD/2018
Assessment Year: 2005-06

| | | |
|---|----|--------------------------------------|
| Pinku Pandey Village Bandhpur Lal Gopal Ganj Allahabad | v. | Income Tax Officer 1(3) Allahabad |
| TAN/PAN:CGWPP9877N | | |
| (Appellant) | | (Respondent) |

| | | | |
|------------------------|------------------------------|----|------|
| Appellant by: | Shri L. K. Jaiswal, Advocate | | |
| 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 17/11/2016 for assessment year 2005-06.

2. By virtue of the impugned order, the ld. CIT(A) has dismissed the assessee's appeal for non prosecution, observing that there is no valid reason to interfere with the findings given by the Assessing Officer. According to the CIT(A), his office had issued five notices to the assessee, but no date of service of notice and the date for compliance has been mentioned by the ld. CIT(A) in his order. He summarily dismissed the appeal of the assessee ex-parte qua the assessee. Such service of notice has, however, been disputed by the assessee.

3. 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 her case fully before the Id. 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 Id CIT(A) to decide an appeal on merit even in the absence of any representation before them.

4. In view of the above, the matter is remitted to the file of the Id. 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 Id. CIT(A). All pleas available under the law shall remain so available to the assessee. Ordered accordingly.

5. 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