



**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.187/ALLD/2018
Assessment Year: 2011-12

Shri Vinod Kumar Pandey 501, Jalsa Marriage Hall Inside ABC School Sutanpur	v.	Income Tax Officer Sultanpur
TAN/PAN:AQHPP6310K		
(Appellant)		(Respondent)

Appellant by:	Shri Pushendra Shukla, A.R.		
Respondent by:	Shri A. K. Singh, D.R.		
Date of hearing:	21	11	2019
Date of pronouncement:	22	11	2019

ORDER

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

This is assessee's appeal against the order of the ld. CIT(A), Lucknow, dated 27/2/2018 for assessment year 2011-12.

2. By virtue of the impugned order, the ld. CIT(A) has dismissed the assessee's appeal for non prosecution. The ld. CIT(A) has recorded certain dates of hearing in his order, but there is no proof whether notice of hearing was ever served upon the assessee. Such service of notices 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, the ld. CIT(A) has not disposed of the appeal on merit after affording opportunity of hearing to the assessee. As such, 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.

4. 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.

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

Order pronounced in the open Court on 22/11/2019.

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

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

DATED:22/11/2019

JJ:2111

Copy forwarded to:

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

By order

Assistant Registrar