

4. The Ld. AR prayed that due to unavoidable circumstances the assessee could not attend the proceedings before the CIT(A) and further requested that the matter may be restored back to the file of the CIT(A) for fresh adjudication on merit.

5. The Ld. DR submitted that despite giving opportunity, the assessee has not attended the appellate proceeding before the CIT(A) and hence, the present appeal should not be entertained at all.

6. We have heard both the parties and perused all the relevant materials available on record. From the perusal of the CIT(A) order, it can be seen that the CIT(A) has not commented on merit and due to non-attendance dismissed the appeal of the assessee. In the interest of justice, it will be appropriate to the remand back this matter to the file of the CIT(A) for fresh adjudication on merit. The Assessee is directed to appear on 15th April, 2020 before the CIT(A) and make the submissions accordingly. If the assessee does not appear on the specified date before the CIT(A), the CIT(A) may adjudicate the matter ex-parte on merit. No notice should be given to the assessee as we have informed the same to the assessee's representative during the course of hearing that assessee will appear on 15.04.2020 and he has agreed to the same. Therefore, the appeal of the assessee is partly allowed for statistical purposes.

7. In result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the Open Court on 05th day of December, 2019.

Sd/-

(N. K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-

(SUCHITRA KAMBLE)
JUDICIAL MEMBER

Dated: 05/12/2019
*Priti Yadav, Sr. PS **

Copy forwarded to:

1. Appellant

2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR

ITAT NEW DELHI

Date of dictation	04.12.2019
Date on which the typed draft is placed before the dictating Member	05.12.2019
Date on which the typed draft is placed before the Other Member	05.12.2019
Date on which the approved draft comes to the Sr. PS/PS	05.12.2019
Date on which the fair order is placed before the Dictating Member for pronouncement	05.12.2019
Date on which the fair order comes back to the Sr. PS/PS	05.12.2019
Date on which the final order is uploaded on the website of ITAT	05.12.2019
Date on which the file goes to the Bench Clerk	05.12.2019
Date on which the file goes to the Head Clerk	