

आयकर अपीलीय अधिकरण दिल्ली न्यायपीठ "डी" दिल्ली में

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH: 'D': NEW DELHI)**

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री आर.के. पांडा, लेखा सदस्य के समक्ष

**BEFORE MS. SUSHMA CHOWLA, JUDICIAL MEMBER
&
SHRI R.K. PANDA, ACCOUNTANT MEMBER**

आयकर अपील सं / ITA No:- 2842/Del/2017

निर्धारण वर्ष / Assessment Year: 2009-10

M/s Jamini Exports Limited
SF-12, Ansal Fortune Arcade,
Sector-18, Noida
PAN-AABCJ8347H

.....अपीलार्थी / Appellant

Vs

ACIT, Circle-1, Noida

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर से / Appellant by :Sh. Dr. Rakesh Gupta &
Sh. Deepesh Garg, Advocates

प्रत्यर्थी की ओर से / Respondent by :Ms. Deepali Chandra, C.A.

सुनवाई की तारीख / Date of Hearing : 25.11.2019	घोषणा की तारीख / Date of Pronouncement: 29.11.2019
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आदेश / ORDER

PER SUSHMA CHOWLA, JM:

The present appeal filed by assessee is against the order of CIT(A)-I, Noida, dated 11.11.2016 relating to Assessment Year 2009-10 against the

order passed under section 144 of the Income-tax Act, 1961 (in short 'the Act').

2. The present appeal has been decided *ex parte* by the CIT(A). We also find that the assessment order has been passed by the AO under section 144 of the Act. The issue needs to be decided on merits. The case of the assessee before us is that no adequate opportunity of being heard was allowed to the assessee as on the date the orders were passed by the authorities below, the Director Mr. Sarvottam Mukesh Sahgal was in judicial custody at the relevant time. The learned AR for the assessee pointed out that the said Director is now free.

3. In the totality of facts and circumstances, we are of the view that for deciding the appeal of the assessee reasonable opportunity of hearing should be provided to the assessee, as is the dictate of principles of natural justice. In view thereof, we set aside the issue on merits to the file of AO to decide in accordance with law after allowing reasonable opportunity of hearing to the assessee.

4. In the result, appeal filed by the assessee is allowed.

Order pronounced in the open court on 29th day of November, 2019.

Sd/-

(R.K. PANDA)

लेखा सदस्य/ACCOUNTANT MEMBER

दिल्ली / दिनांक Dated: 29th November, 2019

SH

Sd/-

(SUSHMA CHOWLA)

न्यायिक सदस्य/JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order is forwarded to:

1. अपीलार्थी / The Appellant;
2. प्रत्यर्थी / The Respondent;
3. आयकर आयुक्त(अपील) / The CIT(A)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
5. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार,
आयकर अपीलीय अधिकरण ,दिल्ली /
ITAT, Delhi

Draft dictated	25.11.2019
Draft placed before author	
Approved Draft comes to the Sr.PS/PS	
Order signed and pronounced on	
File sent to the Bench Clerk	29.11.2019
Date on which file goes to the AR	
Date on which file goes to the Head Clerk.	
Date of dispatch of Order.	
Date of uploading on the website	29.11.2019