

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'Friday' NEW DELHI**

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT  
AND  
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No. 4143/Del/2019  
Assessment Year: 2009-10**

**Shri Kailash Chander Bansal, vs. Income-tax Officer,  
151, C/o Kalan Mandir Sarees, Hisar.  
Palika Bazar, Hisar (Haryana)**

**PAN AAQPC 3128D**

(Appellant)

(Respondent)

Appellant by: Sh. Gautam Jain, Advocate &  
Sh. Piyush Kamal, Advocate  
Respondent by: Ms. Rakhi Vimal, Sr. DR

Date of hearing: 03/01/2020

Date of order : 14/01/2020

**ORDER**

**PER K. NARASIMHA CHARY, J.M.**

Challenging the order dated 22/02/2019 passed by the Commissioner of Income Tax (Appeals), Hisar for the assessment year 2009-10, Shri Kailash Chander Bansal ("the assessee") filed this appeal.

2. At the outset, Id. Counsel for assessee submitted that the impugned order has been passed ex parte by the Id. CIT(A) without considering the written submissions and additional grounds furnished before her. He, therefore, prayed to remand the matter back to the file of Id. CIT(A) with

direction to decide the appeal afresh after considering the written submissions so made by the assessee before her. The Id. DR does not report any objection on the request of the assessee.

3. We have gone through the record in the light of the submissions made on either side and we find that the assessee has filed before us the acknowledgement for filing the written submissions and additional ground before the Id. CIT(A). The appeal of the assessee has been dismissed in default, *in limine*, without going either into the merits of the case or considering assessee's written submissions by Id. CIT(A). Considering these facts and no objection reported by the Id. DR on assessee's request for remanding the case, we find it appropriate in the interest of justice that the matter should be remitted back to the file of Id. CIT(A) with the direction to decide the appeal afresh after considering the written submissions of the assessee on merits. Needless to say, the assessee shall be afforded one more opportunity of being heard. Order accordingly.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Pronounced in open court on 14<sup>th</sup> January, 2020.

Sd/-  
**(G.S. PANNU)**  
VICE PRESIDENT

Sd/-  
**(K. NARASIMHA CHARY)**  
JUDICIAL MEMBER

Dated: 14/01/2020  
'aks'