

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC', NEW DELHI**

BEFORE : SMT. DIVA SINGH, JUDICIAL MEMBER

**ITA No.6730/Del/2016
Assessment Year: 2008-09**

Ghyam Alam,
C/o Mr. Sarwar Raza, Advocate,
D-11, Basement, Maharani Bagh,
New Delhi.

PAN : AKAPA2736R
(Appellant)

vs. Addl. CIT, Range-43,
NewDelhi.

(Respondent)

Appellant by : Sh. Arnab Chakrabarty, Adv.
Respondent by: Ms. Rinku Singh, Sr. DR.

Date of hearing : 04.02.2020
Date of Pronouncement : 04.02.2020

ORDER

The present appeal has been filed by the assessee, wherein correctness of the order dated 22.04.2016 of CIT(A)-28, New Delhi pertaining to 2008-09 assessment year is assailed. Various grounds have been raised by the assessee. However, the learned AR was directed to argue ground No. 17 and address his arguments thereon, wherein the assessee has assailed the order on the ground of being passed ex parte. A perusal of the remaining grounds shows that they are argumentative and refer to the facts which are not brought on record. Accordingly, in the interest of substantial justice, the issue is remanded back to the file of Id. CIT(A) with direction to the assessee to participate fairly and fully and not to abuse the trust. In case, the assessee is found abusing the trust, the Id.

CIT(A) shall be at liberty to pass the order on the basis of material on record. Whatever evidences the assessee has in its favour are directed to be placed before the Id. CIT(A). Even otherwise, it is seen that the conclusions arrived at para 4.1 and 4.2 are not in terms of statutory limits as set out in sub-section (6) of section 250 of the IT Act. Accordingly, the appeal is restored and consequently allowed for statistical purposes.

2. In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court at the time of hearing itself.

Sd/-
(DIVA SINGH)
JUDICIAL MEMBER

Dated: 04/02/2020
'aks'