

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

**BEFORE : SMT. DIVA SINGH, JUDICIAL MEMBER**

**ITA No.6020/Del/2017  
Assessment Year: 2013-14**

Rajvir Singh, C/o SSAR & Associates, vs.  
CA, 4852/24, 1<sup>st</sup> Floor, Near Sanjivan  
Hospital, Ansari Road, Daryaganj,  
New Delhi.

**PAN : ABAPS 1501R**  
(Appellant)

Income-tax Officer,  
Ward 62(2), New Delhi.

(Respondent)

Appellant by: None  
Respondent by: Ms. Rinku Singh, Sr. DR.

Date of hearing : 05.02.2020  
Date of Pronouncement : 06.02.2020

**ORDER**

The present appeal has been filed by the assessee, wherein correctness of the order dated 27.07.2017 of CIT(A)-20, New Delhi pertaining to 2013-14 assessment year is assailed on various grounds including ground No. 1 which reads as under :

*"1. That both the lower authorities grossly erred in making and sustaining the assessment without providing the proper opportunity of hearing."*

2. It is pertinent to note that at the time of hearing, an adjournment application was moved on behalf of the assessee. No one was present in support thereof. Considering the overall material on record and after hearing

the Id. Sr. DR, it was considered appropriate to proceed with the appeal ex parte qua assessee on merits.

3. A perusal of the record shows that the addition made by the Assessing Officer in the order u/s. 144 was challenged in appeal wherein for want of representation, the appeal stood dismissed. Considering the fact that the grievance of the assessee remains unrepresented, it is deemed appropriate in the interest of substantial justice to set aside the impugned order back to the file of Id. CIT(A) for decision afresh in accordance with law by way of speaking order after giving the assessee a reasonable opportunity of being heard. The assessee, in its own interest, is advised to make full and proper representation and not to abuse the trust reposed. In the eventuality of abusing the trust reposed, the CIT(A) shall be at liberty to decide the issue on the basis of material available on record.

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

Order was pronounced in the open court.

Sd/-  
**(DIVA SINGH)**  
JUDICIAL MEMBER

Dated: 06/02/2020  
'aks'