

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "FRIDAY" : DELHI
BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI R.K. PANDA, ACCOUNTANT MEMBER
ITA.No.613/Del./2020
&
S.A.No.89/Del./2020
Arising out of
ITA.No.613/Del./2020
Assessment Year 2011-2012

Shri Chander Prakash Gupta, 1553, Gurudwara Road, Kotla Mubarakpur, Delhi – 110 003. PAN AGBPG1927G	vs.	The ACIT, Circle – 53(1), E-2 Block, Dr. SPM Civic Centre, Minto Road, New Delhi.
(Appellant & Applicant in SA)		(Respondent)

For Assessee :	Shri Amol Sinha, And Shri Nitin Gulati, Advocates
For Revenue :	Ms. Rakhi Vimal, Sr. D.R.

Date of Hearing :	07.02.2020
Date of Pronouncement :	07.02.2020

ORDER

PER BHAVNESH SAINI, J.M.

We have heard the Learned Representative of
both the parties.

2. The assessee has filed the above stay application seeking stay against the outstanding demand of Rs.22,65,860/- for the A.Y. 2011-2012. When the stay application was heard, Learned Counsel for the Assessee submitted that the impugned order passed by the Ld. CIT(A) is ex-parte without serving any notice upon the assessee. With the consent of both the parties, we dispose of the appeal along with the stay application.

ITA.No.613/Del./2020 :

3. This appeal is filed by the assessee against the Order of the Ld. CIT(A)-23, New Delhi, Dated 30.09.2019, for the A.Y. 2011-2012.

4. The Ld. CIT(A) noted three dates of hearing in the impugned order, on which date the assessee was intimated all the dates of hearing of the appeal i.e., through speed post as well as through e-mail. Learned Counsel for the Assessee submitted that assessee has not received any notice. The impugned order also shows that the Ld. CIT(A) nowhere recorded if these notices have been served upon

the assessee. It would show that principles of natural justice has been violated in the matter. Further, the A.O. has made addition on account of cost of improvement which Resulted into the ground taken against the assessee. Learned Counsel for the Assessee submitted that in the year 2012-2013 the contention of assessee has been accepted by the A.O. in the Order under section 143(3) of the I.T. Act, 1961, Dated 02.03.2015. In this view of the matter, we are of the view that the matter requires reconsideration at the level of the Ld. CIT(A). We, accordingly, set aside the impugned order and restore the appeal of assessee to the file of Ld. CIT(A) with a direction to re-decide the appeal of assessee, by giving reasonable, sufficient opportunity of being heard to the assessee and the A.O. The assessee shall not make unnecessary request for adjournment before the Ld. CIT(A) and shall be cooperative with him. Appeal of Assessee is allowed for statistical purposes.

5. The stay application of the assessee have become infructuous and the same is accordingly dismissed.

6. To sum-up, appeal of the Assessee allowed for statistical purposes and stay application of the assessee dismissed.

Order pronounced in the open Court.

Sd/-
(R.K. PANDA)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 06th February, 2020

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'FRIDAY' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.