

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

BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

ITA No. 3687/DEL/2019
[Assessment Year: 2014-15]

AJAY CHHAGANI,
N-1404, PALAM DRIVE PREMIER
TERRACES, SECTOR-66,
GOLF COURSES EXTN., ROAD,
GURGAON
HARYANA - 122002
(PAN: ADIPCS5191R)

Vs. ITO, GURGAON,
HARYANA

[Appellant]

[RESPONDENT]

Assessee by: None
Revenue by : Smt. Rinku Singh, Sr. DR.

ORDER

This appeal is filed by the assessee against the order of the Ld. Commissioner of Income Tax [Appeals-1], Gurgaon dated 16.03.2018 pertaining to assessment year 2014-15 on the following grounds:-

- 1. That on the facts and circumstances of the case, the Ld. CIT(A) has erred in law is not considering the actual facts of health issues of an assessee and dismissed the appeal.*
- 2. AO has erred in law is not considering the actual facts of exempt part of income received under the head income from salary.*
- 3. AO has erred in law is not allowing the assessee to claim the benefits under HRA, academic allowance, daily allowance, helper allowance, medical and others.*
- 4. AO has erred in adding back of income of INR 10,16,373/- and not accepting the details provided by an assessee.*
- 5. AO has erred in facts and in law in initiating penalty proceedings u/s. 271(1)© against the arbitrary, illegal*

and adhoc additions made in respect add back in income.

2. Facts narrated by the revenue authorities are not disputed, hence, the same are not repeated here for the sake of convenience.

3. In this case, Notice of hearing to the assessee was sent by the Registered AD post, in spite of the same, assessee, nor his authorized representative appeared to prosecute the matter in dispute, nor filed any application for adjournment. Keeping in view the facts and circumstances of the present case and the issue involved in the present Appeal, I am of the view that no useful purpose would be served to issue notice again and again to the assessee, therefore, I am deciding the present appeal *ex parte* qua assessee, after hearing the Ld. DR and perusing the records.

4. Ld. DR relied upon the orders of the authorities below.

5. I have heard the Ld. DR and perused the orders of the revenue authorities especially the *ex parte* impugned order, I am of the considered view that the impugned order passed by the Ld. CIT(A) is *ex parte* and non-speaking order. Therefore, in the interest of justice, I am setting aside the issues in dispute to the Ld. CIT(A) with the directions to decide the same afresh, as per law, after giving adequate opportunity of being heard to the assessee and also consider all the documentary evidences filed by the assessee, if any.

5.1 Keeping in view of the facts and circumstances of the present case and non-cooperation of the assessee before the revenue authorities, I am directing the Assessee to appear personally or through his Authorised Representative before the **Ld. CIT(A) on 21.04.2020 at 10.00 AM** for hearing.

6. In the result, the Appeal of the Assessee is allowed for statistical purposes.

The order pronounced on 07.02.2020.

Sd/-
[H.S. SIDHU]
JUDICIAL MEMBER

Dated:07-02-2020

SRB

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi