

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

BEFORE MRS. DIVA SINGH, JUDICIAL MEMBER

**ITA No.2262/Del/2019
Assessment Year: 2015-16**

Evergreen Roadways Pvt. Ltd. B-4/55B, FF Ashok Vihar Phase-II, New Delhi.	Vs.	Income Tax Officer Ward-8(4), New Delhi.
PAN : AABCE 4847M		
(Appellant)		(Respondent)

Appellant by	None
Respondent by	Smt. 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 the correctness of the order dated 05.02.2019 of CIT(A)-3, New Delhi pertaining to 2015-16 assessment year is assailed.

2. At the time of hearing an adjournment application was filed by the assessee, however, considering the fact that the impugned order is an ex-parte order, the adjournment was rejected. No one was present on behalf of the assessee despite once passing over the appeal. Accordingly, after hearing the Id. Sr. DR it was deemed appropriate to proceed ex-parte qua the assessee appellant on merit. The relevant facts of the case are that the additions made by the Assessing Officer in the case of the assessee who is stated to be engaged in the business of transportation etc. was challenged in appeal before the CIT(A). It is seen that despite issuance of notice, the assessee remain unrepresented. Considering the grievance post by the

assessee where lack of opportunity is pleaded in view thereof in the interests of substantial justice, the impugned order is set aside back to the file of the Id. CIT(A) with the direction to pass a speaking order in accordance with law in order to grant an effective opportunity of being heard to the assessee. Even otherwise, it is seen that the order passed is not in terms of the statutory remit as set out sub-section (6) of Section 250 of the I.T. Act, 1961. The assessee in its own interest is advised to participate fully and fairly before the Id. CIT(A). Said order was pronounced in the open court at the time of hearing itself.

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

The order is pronounced in the open court at the time of hearing itself on 06th February, 2020.

Sd/-
(DIVA SINGH)
JUDICIAL MEMBER

PK/Ps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR,
ITAT NEW DELHI