

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

BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

ITA No. 3031/DEL/2019
[Assessment Year: 2011-12]

CHANDER KALA,
C/O SURENER KUMAR,
UDAY NAGAR,
VPO MAJR SHEORAJ,
TEHSIL & Distt. Rewari,
REWARI,
HARYANA - 123401
(PAN: CMDPK2467A)
[Appellant]

Vs. ITO, WARD 1,
REWARI

[RESPONDENT]

Assessee by: Shri Chander Kala, Assessee
Shri Avnish Kumar, Son of
Assessee

Revenue by: Ms. Parul Singh, Sr. DR.

ORDER

This appeal is filed by the assessee is against the order of the Ld. Commissioner of Income Tax [Appeals], Rohtak dated 07.02.2019 pertaining to assessment year 2011-12 on the following grounds:-

1. That the Ld. CIT(A) has erred in law and on facts in passing exparte order and in not providing sufficient opportunities to the assessee.
2. That the CIT(A) has erred in law and on facts by not following judgment of Hon'ble Bombay High Court given in the case of CIT vs. Premkumar Arjundas Luthra (2016) 69 taxmann.com 407 and

judgment of Hon'ble Gujarat High Court in the case of CIT vs. Prajapati Bababhai Nathabhai delivered on 27.12.2005 for recalling the exparte order.

3. That the Ld. CIT(A) has erred in law by not following principles of natural justice and equity.
4. The appellant craves leave to add, amend or alter any of the grounds of appeal at the time of hearing of the appeal, if.

2. At the time of hearing, Assessee stated that Ld. CIT(A) has passed the exparte impugned order without providing sufficient opportunity to the assessee. He requested that the issues in dispute may be set aside to the Ld. CIT(A) to decide the same afresh, after giving adequate opportunity of being heard to the assessee.

3. On the contrary, Ld. DR relied upon the impugned order.

4. I have heard both the parties and perused the orders of the authorities below. I am of the view that Ld. CIT(A) has not given sufficient opportunity to the assessee, therefore, in the interest of justice I am setting aside the issues in dispute to the Ld. CIT(A) to decide the same afresh after giving adequate opportunity of being heard to the assessee.

4.1 Keeping in view of the non-cooperation of the assessee, I am directing the assessee to appear before the Ld. CIT(A) on

23.04.2020 at 10.00 am for hearing. There is no need to issue the notice by the Ld. CIT(A) to the assessee, since this order has already been pronounced in the open court.

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

The order pronounced on 19.02.2020.

Sd/-

[H.S. SIDHU]
JUDICIAL MEMBER

Dated:19-02-2020

SRB

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi