



**IN THE INCOME TAX APPELLATE TRIBUNAL  
ALLAHABAD BENCH, ALLAHABAD**

**BEFORE SHRI. A. D. JAIN, VICE PRESIDENT  
AND SHRI T. S. KAPOOR, ACCOUNTANT MEMBER**

ITA No.182/ALLD/2017  
Assessment Year: 1998-99

Smt Sita Devi 892/1324, Matthiganj Allahabad	v.	Income Tax Officer Range 1(4) Allahabad
TAN/PAN:AHUPD9538M		
(Appellant)		(Respondent)

Appellant by:	Shri Praveen Godbole, C.A.		
Respondent by:	Shri A. K. Singh, D.R.		
Date of hearing:	10	02	2020
Date of pronouncement:	11	02	2020

**ORDER**

**PER A. D. JAIN, V.P.:**

This is assessee's appeal against the order of the ld. CIT(A), Allahabad, dated 6/4/2017 for assessment year 1998-99, taking the following grounds:

1. That in any view of the matter the assessment made on an income of Rs.1,51,150/- vide order dated 06-03-2006 passed u/s 143(3)/147 of the IT Act is bad both on the facts and in law.
2. That in any view of the matter substantial relief was allowed by the then CIT(A), Allahabad whose order was declared null & void based on CAT's Order and the succeeding CIT(A) held the addition which is totally incorrect when once the appeal has been decided and simply because preceding CIT(A)'s order became null & void that does not make the appeal liable to be dismissed, thus the addition so made is highly unjustified.

3. That in any view of the matter the addition of Rs.1,16,150/-out of undisclosed income u/s 69 of the Act as made by the Assessing Officer and confirmed by the CIT(A) is highly unjustified.

4. That in any view of the matter the addition of Rs.1,16,150/- as made by the Assessing Officer without examining the facts properly, hence the addition so made by the Assessing Officer and confirmed by the Ld CIT(A) is highly unjustified.

5. That in any view of the matter the interest charged under different sections of the Act is highly unjustified.

2. By virtue of the impugned order, the ld. CIT(A) has dismissed the assessee's appeal for non-prosecution, observing that since no specific submissions have been made by the assessee, there is no reason to interfere with the detailed finding given by the Assessing Officer. The ld. CIT(A), without dealing with the issues on merit, dismissed the appeal qua the assessee. Even in the impugned order, it is not find mentioned the service of any notice on the assessee. Such service of notices has, however, been disputed by the assessee.

3. Heard. We find that the CIT(A) has dismissed the appeal without providing proper opportunity to the assessee. Moreover, he has not decided the appeal after discussing in detail, his reasons for agreeing with the assessment order. In this view of the matter, another opportunity of hearing requires to be given to the assessee to represent his case fully before the ld. CIT(A). Even otherwise, it is trite [‘S. Velu Palandar Vs. DCIT’ 83 ITR 683 (Mad.) and ‘Ms. Swati Pawa vs. Dy. CIT’, 175 ITD 622 (Del)] and incumbent on the ld CIT(A) to decide an appeal on merit even in the absence of any representation before them.

4. In view of the above, the matter is remitted to the file of the ld. CIT(A) to be decided afresh on merit, in accordance with law, on affording due and adequate opportunity of hearing to the assessee. The assessee, no doubt, shall cooperate in the fresh proceedings before the ld. CIT(A). All pleas available under the law shall remain so available to the assessee. Ordered accordingly.

5. In the result, for statistical purposes, the appeal is treated as allowed.

Order pronounced in the open Court on 11/02/2020.

Sd/-  
[T. S. KAPOOR]  
ACCOUNTANT MEMBER

Sd/-  
[A. D. JAIN]  
VICE PRESIDENT

DATED:11/02/2020

JJ:1002

Copy forwarded to:

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

By order

Assistant Registrar