

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'Friday-A' NEW DELHI**

**BEFORE SHRI G.S. PANNU, VICE - PRESIDENT  
AND  
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No.9625/Del/2019  
Assessment Year: 2009-10**

Smt. Sunita Ahuja, D-251, vs. Income-tax Officer,  
Ground Floor, Defence Colony, Ward 41(1), New Delhi.  
New Delhi-110 024.  
**PAN : AHWPA3349R**  
(Appellant) (Respondent)

Appellant by : Sh. Kamal Ahuja, Adv.  
Respondent by: Sh. Amit Jain, Sr./DR

Date of hearing: 14.02.2020  
Date of order : 20.02.2020

**ORDER**

**PER K. NARASIMHA CHARY, J.M.**

Challenging the order dated 17.10.2019 in Appeal No.91/18-19 passed by learned Commissioner of Income-tax (Appeals)-14, New Delhi ("Ld. CIT(A)") for the assessment year 2009-10, Smt. Sunita Ahuja ("assessee") preferred this appeal.

2. At the outset, it is submitted on behalf of the assessee that both the authorities below passed ex parte orders inasmuch as the order dated 25.02.2015 passed by Assessing Officer was u/s. 144/147 of the Act and also the first appellate order dated 17.10.2019 is in the absence of the assessee.

By way of affidavit, the assessee stated that no notice of hearing was served on the assessee. Assessment order reads that notice u/s. 148 was served by way of affixture at the last known address of the assessee. The address given in the order dated 25.02.2015 passed by Assessing Officer and the address given in the first appellate order are different and the assessee has given an altogether different address in Form-36, in which this appeal is filed. Ld. AR requested that it would be in the fitness of things if the matter is remanded to the file of Assessing Officer for fresh disposal after issuing notice to proper address. Learned DR reports no objection for setting aside the impugned order and remanding the case to the file of Assessing Officer for fresh disposal after giving an opportunity to the assessee. Recording the same, we set aside the impugned order and remand the issue to the file of Assessing Officer for disposal afresh after giving opportunity to the assessee by issuing notice to the address given in this appeal.

In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on 20<sup>th</sup> February, 2020.

Sd/-  
**(G.S. PANNU)**  
VICE-PRESIDENT

Sd/-  
**(K. NARASIMHA CHARY)**  
JUDICIAL MEMBER

Dated: 20/02/2020  
'aks'