

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

Before Sh. Kuldip Singh, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 2099/Del/2017 : Asstt. Year : 2010-11

Santosh Agarwal, E-20, Sector-6, Noida-201301, Uttar Pradesh	Vs	Income Tax Officer, Ward-49(1), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AEVPA2903B		

Assessee by : Sh. Sanjeev Goel, CA

Revenue by : Sh. Saras Kumar, Sr. DR

Date of Hearing: 22.01.2020

Date of Pronouncement: 24.02.2020

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

The present appeal has been filed by the assessee against the order of Id. CIT (A)-18, New Delhi dated 06.02.2017.

2. Following the grounds have been raised by the assessee:

"1. The learned CIT(A) failed to appreciate the circumstances in which an order u/s 144 of the of the Income Tax Act, 1961 has been passed by assuming that the assessee has not filed the return of income.

2. The learned CIT(A) erred in dismissing the appeal in limine despite of the fact that the appeal has been filed within time limits of Section 249(2) of the Income Tax Act, 1961.

3. The learned CIT(A) has erred in not considering the grounds of appeal raised by the appellant on merits."

3. The assessee is engaged in the business of export of stoles, scarfs and had filed its return of income declaring an income of Rs.15,68,503/- on 14.06.2010 for the assessment year 2010-11. The assessment has

been completed by making addition of Rs.72,00,000/- on account of purchase of property. The assessee filed appeal before the Id. CIT (A) against the addition. The Id. CIT (A) dismissed the appeal of the assessee in *limine* owing to non-representation on the part of the assessee and non-submission of required explanation for condonation of the delay in filing of the appeal. The Id. CIT (A) held that the limitation cannot be condoned where the party is negligent and callous in filing the replies.

4. Before us during the hearing, the Id. AR submitted that owing to change of address, the notices could not be received by the assessee and pleaded that given an opportunity he would comply to all the requirements of the authorities. The Id. DR in principle objected for remanding the matter back to the Id. CIT (A).

5. We have gone through the order passed by the Id. CIT (A) and hold that interest of justice would be well served if the assessee is given an opportunity to represent the case. Hence, keeping in view the facts of the case, we hereby remand the matter back to the file of the Id. CIT (A) to adjudicate the issue on merits by way of a speaking order. We hereby direct the assessee to promptly comply with all the procedures pertaining to condonation of delay and notices issued by the revenue authorities pertaining to merits of the case and not to seek any unnecessary adjournments.

6. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 24/02/2020.

Sd/-

(Kuldip Singh)
Judicial Member
Dated: 24/02/2020

Subodh

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member