

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES : G : NEW DELHI  
(Through Virtual Court Hearing)

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER  
AND  
MS SUCHITRA KAMBLE, JUDICIAL MEMBER

ITA No.3977/Del/2019  
Assessment Year: 2011-12

Satbir Sagwal,  
C/o Shri Tej Mohan Singh,  
Advocates,  
527, Sector-10D,  
Chandigarh.

Vs Pr. CIT,  
Karnal.

PAN : BDOPS3759N

(Appellant)

(Respondent)

Assessee by	:	Shri Tej Mohan Singh, Advocate
Revenue by	:	Shri Vipul Kashyap, Sr.DR
Date of Hearing	:	18.11.2020
Date of Pronouncement	:	18.11.2020

ORDER

PER R.K. PANDA, AM:

This appeal filed by the assessee is directed against the order dated 20.11.2018 of the CIT(A), Karnal, relating to assessment year 2011-12.

2. The assessee in his various grounds of appeal has challenged the *ex parte* order of the CIT(A) in sustaining the various additions made by the AO.

3. Facts of the case, in brief, are that the AO, in the order passed u/s 143(3)/263, determined the income of the assessee at Rs.1,08,67,030/- and agricultural income at Rs.1,23,000/- as against the income determined u/s 143(3) at Rs.3,66,230/- wherein he made addition of Rs.1,05,00,880/-. Since the assessee did not appear before the CIT(A) despite number of opportunities granted, the Id.CIT(A) dismissed the appeal filed by the assessee for non-prosecution.

4. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal.

5. We have heard the rival arguments made by both the sides and perused the materials available on record. We find, despite number of opportunities granted by the Id.CIT(A), the assessee did not appear before the CIT(A) to substantiate its case for which the Id.CIT(A) dismissed the appeal for want of prosecution. However, he has not decided the appeal on merit which he is required to do instead of dismissing the appeal for want of prosecution. Considering the totality of the facts of the case and in the interest of justice, we deem it proper to restore the issue to the file of the CIT(A) with a direction to grant one final opportunity to the assessee to substantiate its case and decide the issue as per fact and law. The assessee is also hereby directed to appear before the Id. CIT(A) and substantiate its case, failing which the Id.CIT(A) is at liberty to pass appropriate order as per law. We hold and direct accordingly.

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

Decision was pronounced on conclusion of Virtual Hearing on 17<sup>th</sup> November, 2020 itself.

Sd/-

(SUCHITRA KAMBLE)  
JUDICIAL MEMBER

Dated: 18<sup>th</sup> November, 2020.

dk

Copy forwarded to :

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

Sd/-

(R.K. PANDA)  
ACCOUNTANT MEMBER

Asstt. Registrar, ITAT, New Delhi