

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: ' D ' NEW DELHI**

**BEFORE SHRI R.K.PANDA, ACCOUNTANT MEMBER
&
SHRI K.NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No.- 4144/Del/2019
(Assessment Year: 2010-11**

Kailash Chander Bansal,
151, C/o Kalan mandir salaries,
Palika Bazar, Hisar
PAN No. AAQPC3128D
Appellant

Vs. ITO,
Ward-2,
Hisar

Respondent

Assessee by	Sh. Lalit Mohan, CA
Revenue by	Sh. Swaroop Singh, Sr.DR

Date of hearing:	09/12/2020
Pronouncement on	09/12/2020

ORDER

PER K. NARASIMHA CHARY, JM

Challenging the order dated 21/02/2019 passed by the Commissioner of Income Tax (Appeals), Hisar for the assessment year 2010-11, Shri Kailash Chander Bansal (the assessee) filed this appeal.

2. At the outset, Id. Counsel for assessee submitted that the impugned order has been passed ex parte by the Id. CIT(A) without considering the written submissions and additional grounds furnished before her. He, therefore, prayed to remand the matter back to the file of Id. CIT(A) with direction to decide the appeal afresh after considering the written submissions so made by the assessee before her. Id. AR further submitted that under similar circumstances when the Id. CIT(A) passed the order ex parte for the assessment year 2009-10,

a coordinate Bench of this Tribunal remanded the same to the file of the Ld. CIT(A) by order dated 14/1/2020 in ITA No. 4143/del/2019, directing the Ld. CIT(A) to decide the appeal afresh after considering the written submissions of the assessee on merits.

3. It is the submission of the Ld. DR that in spite of granting several opportunities the assessee failed to avail the same and there was no representation for the assessee when the matter was fixed for hearing and, therefore, the Ld. CIT(A) was left with no option but to decide the matter on merits, but in the absence of the assessee. He submitted that unless and until the assessee is put on terms, the same thing is likely to happen this time also, if the matter is remanded to the file of the Ld. CIT(A) for fresh disposal. He, therefore, prayed that, if any reason the Tribunal remanded the matter to the file of the Ld. CIT(A) the assessee may be put on terms.

4. We have gone through the record in the light of the submissions made on either side. It could be seen from the record that the appeal of the assessee has been decided ex parte and the grievance of the assessee is that no reasonable opportunity is granted to the assessee to put forth their case. Further, the copy of the order dated 14/1/2020 in ITA No. 4143/del/2019 for the assessment year 2009-10 in assessee's own case shows that the matter for the assessment year 2009-10 was remanded to the file of the Ld. CIT(A) for fresh consideration and to disposed of on merits. Considering these facts and taking into consideration the circumstances reported by the Id. DR on assessee's request for remanding the case, we find it appropriate in the interest of justice that the matter should be remitted back to the file of Id. CIT(A) with the direction to decide the appeal afresh after affording an opportunity to the assessee to put forth their case. Needless to say, the assessee shall prosecute the matter before the Ld. CIT(A) on the date fixed for hearing and it is made clear that no further opportunity

would be granted to the assessee if he fails to avail the same. We order accordingly.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on this the 9th day of December, 2020.

Sd/-
(R.K.Panda)
ACCOUNTANT MEMBER
Dated: 9/12/2020

Sd/-
(K. NARSIMHA CHARY)
JUDICIAL MEMBER

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

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ASSISTANT REGISTRAR
ITAT NEW DELHI