

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC-1" NEW DELHI
(THROUGH VIDEO CONFERENCING)

BEFORE SHRI H.S. SIDHU, JUDICIAL MEMBER

ITA No. 6445/DEL/2019
A.Y.: 2014-15

Sh. Daman Thukral,
Thukral Steel Corp.
X-26, First Floor,
Loha Mandi, Naraina,
New Delhi
(PAN:ADEPT6149G)

vs. Income Tax Officer,
Ward-50(4), New Delhi

(Appellant)

(Respondent)

Assessee by : Sh. V.K. Sabhalwal, Adv
Department b : Sh. Prakash Dubey, Sr. DR

ORDER

The assessee has filed the present appeal against the impugned order dated 31.05.2019 passed by learned CIT(A)-17, New Delhi.

2. At the time of hearing, both the parties agreed that the impugned order dated 31.05.2019 passed by the CIT(A)-17, is *ex parte* and may be set aside to the CIT(A) to decide the issues in dispute afresh, as per law, after giving opportunity of hearing to the assessee.

2. Keeping in view the facts and circumstances of the present case, I am of the view that learned First Appellate Authority has passed impugned order dated 31.5.2019 *ex parte* without giving sufficient opportunity of hearing to the assessee therefore, in the interest of justice, I am setting aside the issues in dispute to the learned First Appellate Authority to decide the same

afresh, as per law, after giving sufficient opportunity of hearing to the assessee.

3. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the Open Court today i.e. on 31.12.2020 in the presence of both the parties.

Sd/-
[H.S. SIDHU]
JUDICIAL MEMBER

Date: 31.12.2020

Copy forwarded to: -

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

TRUE COPY

By Order,

Assistant Registrar,
ITAT, Delhi Benches