

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC-1" : DELHI
[THROUGH VIDEO CONFERENCING]
BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER
ITA.No.9111/Del./2019
Assessment Year 2010-2011

Shri Komal Khanna, B-2/5, Block-9, Sector-93, Noida, Gautam Budh Nagar, Uttar Pradesh. PIN – 201 304. PAN BQVPK6264Q	vs.	The Income Tax Officer, Ward – 2 (1), Noida. State of Uttar Pradesh. PIN – 201 304.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Ms. Rano Mukherjee, Sr. D.R.

Date of Hearing :	18.03.2021
Date of Pronouncement :	18.03.2021

ORDER

PER BHAVNESH SAINI, J.M.

This appeal by Assessee has been directed against the Order of the Ld. CIT(A)-1, Noida, Dated 31.08.2018, for the A.Y. 2010-2011.

2. In this case A.O. passed the assessment order Dated 24.10.2017 under section 147/144 of the I.T. Act, 1961 determining the income of assessee at Rs.19,52,500/-.

The assessee filed an appeal against the order of the A.O. before the Ld. CIT(A). The Ld. CIT(A) noted that appeal is filed online. However, only Form No.35 is available on the website of the Department which is downloaded. Copy of the challan for filing the appeal fees and impugned order are not produced on record. The assessee was issued notice Dated 18.07.2018 to submit the documents, but, there is no compliance. Again appeal was fixed on 30.08.2018, but, again there is no compliance. The Ld. CIT(A) noted that both the notices sent to the assessee reported un-served with the remarks "*incomplete address*". The Ld. CIT(A) in the absence of these documents, dismissed the appeal of assessee.

3. None appeared on behalf of the Assessee.

4. After considering the submissions of Ld. D.R. we are of the view that the matter requires reconsideration at the level of the Ld. CIT(A). The assessee in the grounds of appeal has submitted that assessee has not received any notice for hearing of the appeal and all the documents were filed. Copy of the same are also filed in the appeal papers. It

would, therefore, show that assessee's appeal has been dismissed in the absence of assessee without serving any notice upon the assessee, therefore, it is a case of denial of principles of natural justice. In view of the above, we set aside the Order of the Ld. CIT(A) and restore the appeal of assessee to the file of Ld. CIT(A)-1, Noida with a direction to re-decide the appeal of assessee in accordance with Law, by giving reasonable, sufficient opportunity of being heard to the assessee.

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

Order pronounced in the open Court.

Sd/-
(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 18th March, 2021

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC-1' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.