

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G': NEW DELHI
(Through Video Conferencing)**

**BEFORE,
SHRI R.K.PANDA, ACCOUNTANT MEMBER
AND
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

**I.T.A No.1679/Del/2017
(ASSESSMENT YEAR 2007-08)**

M/s Visage Properties Pvt. Ltd. (Formerly known as Aerens R Infrastructure (P.) Ltd.) Plot No.1, Local Shopping Centre, Sharda Niketan, Pitampura, New Delhi-110 034 PAN-AAACV 4732F (Appellant)	Vs.	Dy. CIT, Circle 1(2), New Delhi. (Respondent)
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Appellant By	None
Respondent by	Sh. Prakash Dubey, Sr. DR
Date of Hearing	24.03.2021
Date of Pronouncement	24.03.2021

ORDER

PER SUDHANSHU SRIVASTAVA, JM:

This appeal is preferred by the assessee against order dated 19.01.2017 passed by the Learned Commissioner of Income Tax (Appeals)-22, New Delhi {CIT(A)} for Assessment Year 2007-08.

2.0 None was present on behalf of the assessee when the appeal was called out for hearing nor had been any application for adjournment received in this regard. However, looking into the facts of the case, we deem it appropriate to decide this appeal *ex parte* qua the assessee appellant.

3.0 A perusal of the impugned order shows that the Ld. CIT(A) has dismissed the assessee's appeal *ex parte* without going into the merits of the case. Although, the assessee did not appear before the Ld. CIT(A), the Ld. CIT(A) was duty bound to adjudicate the appeal before him on the merits. However, the Ld. CIT(A) has simply dismissed the assessee's appeal by observing that the assessee did not appear before him on either of the dates fixed for hearing of the appeal.

4.0 On a query from the Bench, the Ld. Sr. DR had no objection to the matter being restored to the office of Ld. CIT(A) for adjudication on merits.

5.0 After having gone through the records and the impugned order, in view of the substantial justice, we deem it appropriate to restore this appeal to the office of Ld. CIT(A) for being heard afresh and for the purpose of being adjudicated on merits after giving proper opportunity to the assessee to present its case. It is directed accordingly. The assessee is also directed to comply with the First Appellate Proceedings this time without fail and respond to the queries and notices issued by the Ld. First Appellate Authority in a proper manner, failing which the Ld. First Appellate Authority can decide the appeal *ex parte* the assessee in accordance with law.

6.0 In the final result, the appeal of the assessee stands allowed for statistical purposes.

Above decision was announced on conclusion of Virtual Hearing on 24th March, 2021.

Sd/-
(R.K.PANDA)
ACCOUNTANT MEMBER
Dated: 24/03/2021
PK/PS

Sd/-
(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI