

**IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH : 'SMC-2' NEW DELHI]**

BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER, S. M. C.

**ITA. No. 73/Del/2020
Assessment Year : 2011-12
(THROUGH VIDEO CONFERENCING)**

Shri Rajender Singh Rathee, H. No. 441, Sector - 14, Rohtak, Haryana - 124 001. PIN : AEYPR0853G (APPELLANT)	Vs.	Income Tax Officer, Ward : 5, Rohtak, Haryana. (RESPONDENT)
--	-----	---

Assessee by :	N O N E;
Department by :	Shri R. K. Gupta, Sr. D.R.;

Date of Hearing	27.04.2021
Date of Pronouncement	27.04.2021

ORDER

This appeal by the assessee is preferred against the order of the CIT (Appeals), Rohtak, dated 21.11.2019 pertaining to assessment year 2011-12.

2. The solitary grievance of the assessee is that the CIT (Appeals) erred in confirming the addition made by the Assessing Officer in framing the assessment ex-parte under Section 144 of the Income Tax Act, 1961 (the Act) and the CIT (Appeals) further erred in dismissing the appeal ex-parte.

3. Briefly stated the facts of the case are that the assessment was framed under Section 144 read with Section 147 of the Act vide order dated 28.11.2018 by which the income was assessed at Rs.15.72 lakhs.

4. When the matter was agitated before the CIT (Appeals), the CIT (Appeals) dismissed the appeal in limine.

5. In my considered view, the CIT (Appeals) ought to have decided the appeal on merits of the case since the assessment order itself was framed ex-parte. In the interest of justice and fair play, I deem it fit to restore the appeal to the file of the CIT (Appeals). The CIT (Appeals) is directed to decide the appeal afresh, after giving a reasonable opportunity of being heard to the assessee.

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

Order pronounced in the Open Court on this 27th Day of April, 2021.

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

Dated : 27/04/2021.

MEHTA

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	27.04.2021
Date on which the typed draft is placed before the dictating Member	27.04.2021

ITA. 73/Del/2020.

Date on which the typed draft is placed before the Other Member	27.04.2021
Date on which the approved draft comes to the Sr. PS/PS	27.04.2021
Date on which the fair order is placed before the Dictating Member for pronouncement	27.04.2021
Date on which the fair order comes back to the Sr. PS/PS	27.04.2021
Date on which the final order is uploaded on the website of ITAT	27.04.2021
Date on which the file goes to the Bench Clerk	27.04.2021
Date on which the file goes to the Head Clerk	