



**IN THE INCOME TAX APPELLATE TRIBUNAL
LUCKNOW BENCH “B”, LUCKNOW**

[Through Virtual Hearing]

**BEFORE SHRI. A. D. JAIN, VICE PRESIDENT
AND SHRI T. S. KAPOOR, ACCOUNTANT MEMBER**

ITA No.645/LKW/2019
Assessment Year: 2013-14

Seema Sarna 18, Pushpanjali Enclave River Bank Colony Lucknow	v.	ITO Range 5(3) Lucknow
TAN/PAN:ANGPS4976E (Appellant)		(Respondent)

Appellant by:	None		
Respondent by:	Shri Harish Gidwani, D.R.		
Date of hearing:	16	06	2021
Date of pronouncement:	17	06	2021

ORDER

PER A.D. JAIN, V.P.:

This is assessee's appeal against the order of the ld. CIT(A)-2, Lucknow dated 2/9/2019, for the assessment year 2013-14.

2. None has appeared for the assessee. However, finding that the matter can be proceeded with in the absence of the assessee, we are doing so, having heard the ld. D.R. and having perused the material on record.

3. By virtue of the impugned order, the ld. CIT(A) has dismissed the appeal of the assessee ex-parte qua the assessee, for non-appearance. In the order under appeal, the ld. CIT(A) talks about the issuance of notice/s to the assessee. However, the service of the said notice/s on the assessee has not been

commented on. In this view of the matter, another opportunity of hearing requires to be given to the assessee to represent his case fully before the Id. CIT(A). Even otherwise, it is trite [‘S. Velu Palandar Vs. DCIT’ 83 ITR 683 (Mad.) and ‘Ms. Swati Pawa vs. Dy. CIT’, 175 ITD 622 (Del)] and incumbent on the Id CIT(A) to decide an appeal on merit even in the absence of any representation before them.

5. In view of the above, the matter is remitted to the file of the Id. CIT(A) to be decided afresh on merit, in accordance with law, on affording due and adequate opportunity of hearing to the assessee. The assessee, no doubt, shall cooperate in the fresh proceedings before the Id. CIT(A). All pleas available under the law shall remain so available to the assessee. Ordered accordingly.

6. In the result, for statistical purposes, the appeal is treated as allowed.

Order pronounced in the open Court on 17/06/2021.

Sd/-
[T. S. KAPOOR]
ACCOUNTANT MEMBER

Sd/-
VICE PRESIDENT
[A. D. JAIN]

DATED:17/06/2021

JJ:

Copy forwarded to:

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