

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : SMC-1 : NEW DELHI
(Through Virtual Hearing)

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA No.2008/Del/2019
Assessment Year: 2010-11

Rai Printographs Pvt. Ltd.,
206, Hans Bhawan,
1 BSZ Marg,
New Delhi.

Vs ITO,
Ward-21(2),
New Delhi.

PAN: AABCR6077N

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri M. Barnwal, Sr. DR
Date of Hearing	:	14.07.2021
Date of Pronouncement	:	14.07.2021

ORDER

This appeal filed by the assessee is directed against the *ex parte* order dated 25th January, 2019 of the CIT(A)-38, Delhi relating to assessment year 2010-11.

2. Although a number of grounds have been raised by the assessee, these all relate to the *ex parte* order of the CIT(A) in confirming the various additions made by the AO.

3. None appeared on behalf of the assessee despite issue of notice. Therefore, this appeal was heard on the basis of the material available on record and after hearing the ld. DR.

4. Facts of the case, in brief, are that the assessee is a company and had filed its return of income on 26th March, 2011 declaring the total income at Rs.38,48,764/-. The AO passed the order u/s 143(3)/147 of the Act on 26th December, 2017 determining the total income of the assessee at Rs.40,23,604/-. Since the assessee did not appear before the CIT(A) despite statutory notices issued by the office of the CIT(A), the ld. CIT(A), in the *ex parte* order, dismissed the appeal filed by the assessee in absence of any argument or submission or paper book filed before her.

5. Aggrieved with such order of the CIT(A), the assessee is in appeal before the Tribunal.

6. I have heard the ld. DR and perused the record. It is an admitted fact that despite four opportunities granted by the CIT(A), the assessee did not appear before her for which the ld.CIT(A) was constrained to pass the *ex parte* order wherein he sustained the additions made by the AO. Considering the totality of the facts of the case and in the interest of justice, I deem it proper to restore the issue to the file of the CIT(A) with a direction to grant one final opportunity to the assessee to substantiate its case and decide the issue as per fact and law. The assessee is also hereby directed to appear before the CIT(A) and substantiate its case, failing

which, the Id.CIT(A) is at liberty to pass appropriate order as per law. I hold and direct accordingly. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

The decision was pronounced in the open court at the time of hearing itself, i.e., on 14.07.2021.

Sd/-
(R.K. PANDA)
ACCOUNTANT MEMBER

Dated: 14th July, 2021

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

Asstt. Registrar, ITAT, New Delhi