

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCHES "SMC-1" : DELHI  
[THROUGH VIDEO CONFERENCING]

BEFORE SHRI R.K. PANDA, ACCOUNTANT MEMBER

ITA.No.1083/Del./2020  
Assessment Year 2013-2014

Shri Virender Garg, New Delhi. PAN AEQPG9254C C/o. Mohit Gupta, C.A. 21/31, Shakti Nagar, Delhi – 110 007.	vs.	The Income Tax Officer, Ward-34(4), Block E-2, Pratyakshi Kar Bhawan, Civic Centre, J.L.N. Marg, New Delhi – 110 002.
(Appellant)		(Respondent)

For Assessee :	Shri Mohit Gupta, C.A.
For Revenue :	Shri M. Barnwal, Sr. D.R.
Date of Hearing :	15.07.2021
Date of Pronouncement :	15.07.2021

**ORDER**

This appeal filed by the Assessee is directed against the Order dated 17.01.2018 of the Ld. CIT(A)-12, New Delhi, relevant to the A.Y. 2013-2014.

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

3. The facts, in brief, are that the assessee is an individual and filed his return of income on 13.01.2014 declaring income of Rs.5,04,150/-. The A.O. completed the assessment under section 143(3) of the I.T. Act, 1961 on 29.03.2016 wherein he determined the total income of the assessee at Rs.33,88,975/- by making various additions. Since the assessee did not appear before the Ld. CIT(A) despite number of opportunities granted, the Ld. CIT(A) in the ex-parte Order passed by him not only dismissed the appeal filed by the assessee by upholding the additions made by the A.O. but also enhanced the income by Rs.1 lakh which the A.O. had discussed, but, no addition has been made.

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

5. Learned Counsel for the Assessee submitted that the Ld. CIT(A) has not given due opportunity of being heard to the assessee. He submitted that in the interest of justice the assessee should be given one more opportunity to substantiate his case.

6. The Ld. D.R. although opposed the arguments advanced by the Learned Counsel for the Assessee, however, was not very serious for setting aside the issue to the file of Ld. CIT(A) for fresh adjudication.

7. I have heard the rival arguments made by both the sides and perused the record. It is an admitted fact that due to persistent non-compliance to the statutory notices issued by the O/o. the Ld. CIT(A), the Ld. CIT(A) was constrained to pass the ex-parte order by sustaining the various additions. It is the submission of the Learned Counsel for the Assessee that if one more opportunity have been given to the assessee, the assessee will be in a position to substantiate his case. Considering the totality of the facts and circumstances of the case and in the interest of justice, I deem it proper to restore the issue to the file of the Ld. CIT(A) with a direction to grant one final opportunity to the assessee to substantiate his case and decide the issue as per fact and Law. The assessee is also hereby directed to appear before the Ld. CIT(A) and substantiate his case without seeking any adjournment under any pretext, failing

which, the Ld. CIT(A) is at liberty to pass appropriate orders as per Law. The grounds raised by the assessee are accordingly allowed for statistical purposes.

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

Order pronounced in the open Court at the time of hearing itself i.e., on 15.07.2021.

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

Delhi, Dated 15<sup>th</sup> July, 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.