

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'E' NEW DELHI**

**BEFORE SHRI O.P. KANT, ACCOUNTANT MEMBER  
AND  
SHRI K. NARASIMHA CHARY, JUDICIAL MEMBER**

**ITA No. 4778/Del/2018  
Assessment Year: 2013-14**

Mangat Ram Aggarwal, vs. ACIT, Circle 44(1),  
C/o SSAR & Associates, New Delhi.  
Chartered Accountants,  
4852/24, 1<sup>st</sup> Floor, Near  
Sanjeevan Hospital, Ansari Road,  
Darya Ganj, New Delhi.

**PAN : ABEPA0970A**  
(Appellant)

(Respondent)

Appellant by : Sh. Sachin Jain, C.A.  
Respondent by: Sh. Vipul Kashyap, Sr. DR

Date of hearing: 11/08/2021  
Date of order : 11/08/2021

**ORDER**

**PER K. NARASIMHA CHARY, J.M.**

Aggrieved by the order dated 27/03/2018 passed by the Commissioner of Income Tax (Appeals)-15, New Delhi ("Ld. CIT(A)") for the assessment year 2013-14, Mangat Ram Aggarwal (the assessee"), preferred this appeal.

2. At the outset, learned AR submitted that the impugned order has been passed *ex parte* qua assessee without affording reasonable opportunity of being heard. It is also submitted that the assessee should be afforded an opportunity of hearing before the first appellate authority enabling them to raise contentions against the adhoc addition made by the learned Assessing Officer so as to get their appeal decided on merits. It is further submitted that by order dated 27/01/2020 in ITA No. 4780/Del.2018 for the assessment year 2014-15, the coordinate Bench of this Tribunal has restored the matter back to the file of Id. CIT(A), in the identical set of facts, for deciding the appeal afresh on merits after giving reasonable opportunity of being heard to the assessee. Learned DR, though submitted that the learned first appellate authority has passed an elaborate order deciding the appeal on merits, but has no objection on the request of the assessee to provide them one more opportunity of hearing before the Id. CIT(A).

We have gone through the record in the light of the submissions made on either side. It is not in dispute that the impugned order is passed *ex parte* qua assessee and in the similar circumstances, the coordinate Bench of this Tribunal by order dated 27.01.2020 has restored the appeal for subsequent assessment year to the file of Id. CIT(A) for deciding the appeal after giving an opportunity of hearing to the assessee. Following the same, and in the interest of natural justice, we set aside the impugned order passed *ex parte* and restore the matter back to the file of Id. CIT(A) with the direction to decide the appeal on merits after giving the assessee reasonable opportunity of being heard.

The Assessee is also directed to cooperate and comply with the notices issued by Id. CIT(A) for hearing.

In the result, the appeal is allowed for statistical purposes.

Order pronounced in the open court on this the 11<sup>th</sup> day of August, 2021 just after conclusion of hearing on virtual mode.

Sd/-

**(O.P. KANT)**  
**ACCOUNTANT MEMBER**  
Dated: 11/08/2021

Sd/-

**(K. NARSIMHA CHARY)**  
**JUDICIAL MEMBER**