

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC': NEW DELHI**

**BEFORE,
SMT. DIVA SINGH, JUDICIAL MEMBER**

**I.T.A No.6255/Del/2019
(ASSESSMENT YEAR: 2011-12)**

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| Smt. Nidhi Bansal F-91, Sector-10 Faridabad. PAN-AQLPB 1885P (Appellant) | Vs. | Income Tax Officer, Ward-2(1), Faridabad. (Respondent) |
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| | |
|-----------------------|-------------------------------|
| Appellant By | None |
| Respondent by | Sh. R.K. Gupta, Sr. DR |
| Date of Hearing | 16.08.2021 |
| Date of Pronouncement | 09.09.2021 |

Hearing conducted via Webex

ORDER

The present appeal has been filed by the assessee wherein the correctness of the order dated 22.05.2019 of CIT(A)-Faridabad pertaining to 2011-12 assessment year is assailed on various grounds on the merits of the addition as well as on the assumption of jurisdiction and also on lack of opportunity.

2. However, at the time of hearing, no one was present on behalf of the assessee. The appeal was passed over. In the next ground also the assessee remained unrepresented. Considering the facts it was deemed appropriate to hear the Ld. Sr. DR and proceed with the appeal *ex-parte* qua the assessee appellant on merits.

3. On a perusal of the order it is seen that on the assumption of jurisdiction there was a generalistic jurisdictional challenge before the CIT(A) vide ground no. 1 which has been specifically elaborated vide ground No.1 & 2 in the present proceeding before the ITAT. On these specific issues it is seen that there is no specific finding of the CIT(A) as it was not argued in such a manner. The fact that it was a legal ground maintainable in law is not in dispute.

4. Before the ITT the challenge vide Ground No.1 is that the jurisdiction was assumed without recording valid reasons and without obtaining valid approval as per law.

5. In the absence of any finding on these issues after hearing the ld. Sr. DR it was deemed appropriate to set aside the impugned and restore the issues back to the file of the Ld. CIT(A) with a direction to first decide the jurisdictional issue and thereafter if need be proceed to decide the issues on merits. The assessee in its own interests is directed to ensure full and proper cooperation and participation before the CIT(A). Said order was pronounced at the time of virtual hearing itself in the presence of the parties Webex.

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

Order pronounced on 09th September, 2021

Sd/-
(DIVA SINGH)
JUDICIAL MEMBER

Dated: 09/09/2021
PK/PS
**Kavita Arora, SPS*

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI