

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
(THROUGH VIDEO CONFERENCING)**

ITA No.4023 & 4024/Del/2019
Assessment Year: 2006-07

Israr Ahmed 6655, Kothi Mem, Bara Hindu Rao, Delhi-110006 PAN No. AFOPA4609J (APPELLANT)	Vs	ITO Ward -39 (3) New Delhi (RESPONDENT)
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Appellant by	None
Respondent by	Sh. R. K. Gupta, Sr. DR

Date of hearing:	14/09/2021
Date of Pronouncement:	14/09/2021

ORDER

PER N. K. BILLAIYA, AM:

ITA No.4023/Del/2019 and 4024/Del/2019 are two separate appeals by the assessee preferred against two separate orders of the CIT(A)-38, Delhi dated 22.01.2019 pertaining to A.Y.2006-07.

2. In both the appeals the common grievance is that the AO has framed an exparte order and the CIT(A) confirmed the action of the AO by an exparte order.

3. I find that the assessment order is framed u/s. 144 of the Act and the order levying penalty u/s. 271 (1) (c) of the Act is also framed exparte.

4. Both the order of the AO has been confirmed by the CIT(A) by an exparte order. I further find that in both the appellate orders the CIT(A) has observed that there was a delay in filing of the appeals.

5. In my considered opinion one more opportunity to be given to the assessee to defend its case. I, therefore, restore both the appeals to the files of the CTI(A) and the CIT(A) is directed to decide the appeals on merits of the case after giving a reasonable and fair opportunity of being heard to the assessee. The assessee is directed to present himself before the CIT(A) and file necessary details / documents and also seek for the condonation of delay in filing the appeals, if any.

6. In the result, both the appeals filed by the assessee are allowed for statistical purpose.

7. Decision announced in the open court in the presence of the Ld. DR on 14.09.2021.

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

NEHA

Date:-14.09.2021

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	14.09.2021
Date on which the typed draft is placed before the dictating Member	14.09.2021
Date on which the typed draft is placed before the Other member	14.09.2021
Date on which the approved draft comes to the Sr.PS/PS	14.09.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	14.09.2021
Date on which the fair order comes back to the Sr. PS/ PS	14.09.2021
Date on which the final order is uploaded on the website of ITAT	14.09.2021
Date on which the file goes to the Bench Clerk	14.09.2021
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	