

**INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH "E": NEW DELHI**

**BEFORE  
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

ITA Nos.6350 & 6351/Del/2017  
Asstt. Years: 2010-11& 2011-12

Abhieshek Tewari 6, Southern Avenue, Maharani Bagh, New Delhi – 110 065 PAN ADCPT9874A <b>(Appellant)</b>	Vs.	DCIT Central Circle -13 New Delhi.  <b>(Respondent)</b>
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Assessee by:	None
Department by :	Shri Satpal Gulati, CIT (DR)
Date of Hearing	21/09/2021
Date of pronouncement	23/09/2021

**ORDER**

**PER SUDHANSHU SRIVASTAVA, JM:**

Both the appeals are preferred by the assessee. ITA No. 6350/Del/2017 is against the assessee's appeal against order dated 3.2.2017 passed by the Ld. Commissioner of Income Tax (Appeals) –35, New Delhi {CIT (A)} for assessment year 2010-

2011 whereas ITA No. 6351/Del/2017 pertains to assessment year 2011-12.

2.0. None was present for the assessee appellant when the appeals were called out for hearing nor was any adjournment application received in this regard. However, looking into the facts of the case we deem it fit to adjudicate the appeals ex parte qua the assessee appellant. It is seen that in both the captioned assessment years the assessee did not appear either before the AO or before the Ld. First appellate authority and all these orders have been passed ex parte.

3.0 We have gone through the appeal papers before us and we note that it is one of the grounds raised by the assessee that both the assessee and his brother were suffering from various illnesses including fracture and chronic liver disease causing them to be bed-ridden thereby resulting in these cases not being represented properly before the lower authorities. Ld. CIT (DR) has fairly accepted that the assessment order as well as the first appellate order in both the years have been passed ex parte and he had no objection if the appeals were restored to the file of the Assessing

Officer (AO). Accordingly, in the interest of substantial justice, we restore both the appeals to the file of the AO with the direction to adjudicate the issues afresh after giving proper opportunity to the assessee to present his case. We also direct the assessee to fully cooperate with the AO in the remand proceedings.

4.0 In the final result both the appeals of the assessee stand allowed for statistical purposes.

**Order pronounced on 23<sup>rd</sup> September, 2021.**

sd/-

**(N.K. BILLAIYA)**  
**ACCOUNTANT MEMBER**

sd/-

**(SUDHANSHU SRIVASTAVA)**  
**JUDICIAL MEMBER**

Dated: 23/ 09 /2021

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR  
ITAT, New Delhi