

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A": NEW DELHI
(THROUGH VIDEO CONFERENCING)**

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

ITA No. 5375/Del/2017
Asstt. Year : 2009-10

Ajab Singh, H. No. G-228, DELTA II, GREATER NOIDA, Uttar Pradesh PAN BRZPS0092R (Appellant)	Vs.	ITO, Ward -1 (1) NOIDA (Respondent)
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Assessee by:	Shri Hifzul Hussain, Advocate
Department by :	Shri Satpal Gulati, CIT (DR)
Date of Hearing	20/09/2021
Date of pronouncement	23/09/2021

ORDER

PER SUDHANSHU SRIVASTAVA, JM:

This appeal is preferred by the assessee against order dated 30.6.2017 passed by the Ld. Commissioner of Income Tax (Appeals) -1, Noida {CIT (A)} and pertains to assessment year 2009-10.

2.0 At the outset, the Ld. AR submitted that the assessee was unable to represent his case before the AO and, therefore, the order of assessment was passed ex parte. It was also submitted that the Ld. CIT(A) has dismissed the assessee's case without properly considering the merits of the case and has summarily dismissed the appeal of the assessee. Ld. AR prayed that the assessee should be given an opportunity to present his case properly.

3.0 Per contra, the Ld. Sr. DR has submitted that the assessee did not avail of the various opportunities provided during the course of assessment proceedings and, therefore, the AO had no option but to pass the assessment order on the basis of the information and record before him.

4.0 Having heard the rival submissions and after having gone through the case files, it is undisputed that the assessment order was passed ex parte by the AO and it is further seen Ld. CIT(A) has also dismissed the assessee's appeal without passing a speaking order. Therefore, looking into the facts and circumstances of the case and in the interest of substantial

justice, we deem it appropriate to restore the file to the office of the AO for the purpose of deciding the issues at hand afresh after giving proper opportunity to the assessee to present his case. We also direct the assessee to fully cooperate during the remanded assessment proceedings.

5.0 In the final result the appeal of the assessee stands allowed for statistical purposes.

Order pronounced on 23rd 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