

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

(THROUGH VIDEO CONFERENCING)

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

ITA No.307/Del/2020

[Assessment Year : 2011-12]

Sh. Azad Singh, 745, Jhajjar Road, Sampla, Rohtak PAN : AJTPK7760M	vs	Income Tax Officer, Ward -1 Rohtak
APPELLANT		RESPONDENT
Appellant by	Sh. Naveen Gupta, Adv.	
Respondent by	Shri Om Parkash, Sr. DR	
Date of Hearing	06.12.2021	
Date of Pronouncement	06 .12.2021	

ORDER

PER KUL BHARAT, JM :

This appeal filed by the assessee is directed against the order of the Ld. CIT(A)-Rohtak, dated 08/11/2019 pertaining to Assessment Year 2011-12. The assessee has raised following grounds of appeal:-

- “1. That the order of the Ld. CIT(A) is against law and facts.
2. That the Ld. CIT(A) erred in confirming the order of Ld. AO although the proceedings initiated u/s 148 of the Income Tax Act are invalid and without jurisdiction.
3. That the Ld. CIT(A) erred in confirming the action of ld. AO in making assessment ex parte u/s 144 of the Act.
4. That the Ld. CIT(A) erred in confirming addition of Rs. 16,00,700/- made by the Ld. AO on account of cash deposited in bank account by the appellant.
5. That the appellant craves leave to add, alter or withdraw any of the ground of appeal at the time of hearing.”

2. At the outset, Ld. Counsel for the assessee submitted that the Assessing Officer had passed order ex parte to the assessee. The assessee was not given any meaningful and effective opportunity of hearing by the Assessing Authority. Further, he submitted that the issues and submissions raised by the Ld. CIT(A) did not advert and decided by the Ld. CIT(A). He, therefore, prayed that the impugned order may be set aside and the assessment be restored to the file of the Assessing Authority to frame assessment afresh.

3. On the contrary, Ld. Senior Departmental Representative opposed the submissions and submitted that the assessee was given sufficient opportunity. The assessee was negligent or not pursuing the matter.

4. I have heard the Ld. Departmental Representative perused the material on record. It is seen that the Assessing officer had given three opportunities to the assessee and the Ld. CIT(A) also did not consider the contentions raised before him, therefore, under these facts to subserve the principles and natural justice. I deem it proper and interest of justice to set aside the impugned order and restore the assessment to the file of the Assessing Officer to make de novo assessment, after giving reasonable opportunity to the assessee. The Assessee is hereby directed not to seek any adjournment, without any reasonable cause and co-operate in the assessment proceedings.

5. The appeal of the assessee is allowed for statistical purposes in the terms indicated hereinabove.

Above decision was pronounced on conclusion of Virtual Hearing in the presence of both the parties on 6th December, 2021.

Sd/-

(KUL BHARAT)

JUDICIAL MEMBER

Dated : 06 / 12 / 2021

Binita

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI