

**IN THE INCOME TAX APPELLATE TRIBUNAL
(DELHI BENCH 'E' : NEW DELHI)**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
And
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER**

**ITA No.932/Del./2019
(ASSESSMENT YEAR : 2010-11)**

Shri Naveen Kumar,
Prop. M/s. K.S. Handloom Industries,
C/o RRA TAXINDIA,
D-28, South Extension Part 1,
New Delhi.

vs. ITO, Ward 3,
Panipat.

(PAN : ANZPK4718K)

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Dr. Rakesh Gupta, Advocate
REVENUE BY : Ms. Rinku Singh, Senior DR

Date of Hearing : 23.12.2021

Date of Order : 23.12.2021

ORDER

PER AMIT SHUKLA, JM :

Aforesaid appeal has been filed by the assessee against the impugned order dated 27.11.2018 passed by the ld. CIT (Appeals), Karnal for the quantum of assessment passed under section 144/147 of the Income-tax Act, 1961 (for short 'the Act') for the assessment year 2010-11.

2. Firstly, ld. counsel for the assessee submitted that ld. CIT (A) passed an ex-parte order without deciding the issues on merits. Ld. counsel submitted that the reasons for not able to appear before the

ld. CIT(A) are that the daughter of the assessee was suffering from cancer and was going through chemotherapy on monthly basis, therefore, he could not attend the hearings before the ld. CIT (A). Thus, in the circumstances, he prayed that the matter may be restored back to the ld. CIT (A) to be decided on merits after giving opportunity of hearing to the assessee.

3. Ld. DR for the Revenue fairly agreed that in such circumstances, matter can go back to the CIT (A) and the appeal may be decided on merits.

4. In view of the aforesaid facts and also that the ld. CIT (A) had passed an ex-parte order without deciding the issues on merits, therefore, we are remanding grounds and issues raised before us to the file of the ld. CIT (A) to decide afresh in accordance with law after giving due and effective opportunity of being heard to the assessee. Consequently, the appeal filed by the assessee is allowed for statistical purposes.

Order was pronounced in open court on 23rd day of December, 2021 after the conclusion of the hearing.

**Sd/-
(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER**

**sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER**

**Dated: 23.12. 2021
TS**

Copy forwarded to:
1.Appellant
2.Respondent
3.CIT

- 4.CIT(A), Karnal.
- 5.CIT(ITAT), New Delhi.

AR, ITAT
NEW DELHI.