

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

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No.777/Del/2020

निर्धारणवर्ष/Assessment Year: 2011-12

Jagat Singh Saini H.No. 30, Gali No. 1, Block-C, Pravitya Anchal, Near Dak Builder, Sant Nagar, New Delhi.	<u>बनाम</u> Vs.	ITO Ward 35(2) New Delhi.
PAN No. ABJPS1096E		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by	None
राजस्वकीओरसे /Revenue by	Shri Om Prakash, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	09.03.2022
उद्घोषणाकीतारीख/Pronouncement on	27.04.2022

आदेश /O R D E R

This appeal is filed by the Assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-12, New Delhi dated 27.11.2019 for the AY 2011-12. The notice sent by the registry through speed post with acknowledgement due has been returned un-served with the endorsement of postal authorities that no such person in this address. Therefore, this appeal is disposed off on hearing the Ld. DR.

2. On perusal of the order of the Ld. CIT(A) it is noticed that the appeal was disposed off by the Ld. CIT(A) *ex parte* as the assessee failed to comply with the notices issued by the Ld. CIT(A). The Ld. CIT(A) was

of the view that the grounds raised by the assessee have not been substantiated. On perusal of the Ld. CIT(Appeals) order, it is noticed that the Ld. CIT(Appeals) issued three notices for which there was no compliance by the assessee. Therefore, the Ld. CIT(A) was of the view that assessee is not interested in pursuing the appeal and since the assessee could not comply with the notices. Appeal was dismissed *ex parte*.

3. I am of the view that the Ld. CIT(A) should have provided one more opportunity to the assessee to substantiate the grounds raised before him. Taking the totality of facts into consideration this appeal is restored to the file of the Ld. CIT(A) who shall decide the appeal in accordance with law after providing adequate opportunity of being heard to the assessee.

4. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 27/04/2022

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 27.04.2022

*Kavita Arora, Sr. P.S.

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi