

IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "S.M.C." NEW DELHI]

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER, S.M.C.

आ.अ.सं./I.T.A No. 1537/Del/2021

निर्धारणवर्ष/Assessment Year: 2010-11

Shri Manoj Kumar, Village : Birondi Chakrasenpur, Greater Noida - 201 310.	बनाम Vs.	Income Tax Officer, Ward : 2 (2) Noida.
PAN No. BEDPK7868G		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारितीकीओरसे / Assessee by :	N o n e ;
राजस्वकीओरसे / Department by :	Shri Om Parkash, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing :	17/05/2022
उद्घोषणाकीतारीख/Pronouncement on :	25/05/2022

आदेश / O R D E R

PER C. N. PRASAD, J.M. :

1. This appeal is filed by the assessee against the order of the ld. Commissioner of Income Tax (Appeals)-1, Noida, [hereinafter referred to CIT (Appeals)] for the assessment year 2010-11 arising out of the assessment order passed under Section

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144 read with Section 147 of the Income Tax Act, 1961 (the Act) in dismissing the appeal for non-prosecution.

2. None appeared on behalf of the assessee on 16th February, 2022 and 17th May, 2022. Notice sent by Speed Post returned un-served from the Postal authorities with the remark “Incomplete address / Adhura Pata”. The notices were sent to the assessee at the address given in Form No. 36. The appeal is disposed of on hearing the ld. DR on merits.

3. On perusal of the order of the ld. CIT (Appeals) it is observed that the appeal of the assessee was dismissed by the ld. CIT (Appeals) for non-prosecution. The appeal was dismissed ex-parte by the ld. CIT (Appeals) for want of prosecution.

4. In the interest of justice, the ld. CIT (Appeals) should have disposed of the appeal on merits rather than dismissing the appeal for non-prosecution. Therefore, in the interest of justice this appeal is restored back to the file of the ld. CIT (Appeals) who shall decide the appeal on merits in accordance with law, after providing adequate opportunity of being heard to the assessee.

5. In the result, the appeal of the assessee is allowed, for statistical purposes.

Order pronounced in the open court on : 25/05/2022.

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

Dated : 25/05/2022.

MEHTA

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Copy forwarded to :

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

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	18.05.2022
Date on which the typed draft is placed before the dictating member	19.05.2022
Date on which the typed draft is placed before the other member	25.05.2022
Date on which the approved draft comes to the Sr. PS/ PS	25.05.2022
Date on which the fair order is placed before the dictating member for pronouncement	25.05.2022
Date on which the fair order comes back to the Sr. PS/ PS	25.05.2022
Date on which the final order is uploaded on the website of ITAT	25.05.2022
Date on which the file goes to the Bench Clerk	25.05.2022
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	