

**IN THE INCOME TAX APPELLATE TRIBUNAL  
CIRCUIT 'SMC' BENCH, VARANASI**

**BEFORE SHRI.VIJAY PAL RAO, JUDICIAL MEMBER**

**ITA Nos. 32 & 33/VNS/2021**

**Assessment Years: 2010-11 & 2014-15**

Sinha Enterprises, Ambedkar Nagar, Shakti Nagar, Sonebhadra, U.P. PAN-AAQFS9118M2438D	v.	Income Tax Officer, Range-3(4), Sonebhadra, U.P.
(Appellant)		(Respondent)

Appellant by:	None
Respondent by:	Sh. A.K. Singh, Sr. D.R.
Date of hearing:	23.05.2022
Date of pronouncement:	23.05.2022

**ORDER**

**SHRI VIJAY PAL RAO, JUDICIAL MEMBER:**

These two appeals by the assessee are directed against the two separate orders of CIT(A)(National Faceless Appeal Centre, Delhi) both dated 17.10.2021 for the assessment years 2010-11 and 2014-15, respectively.

2. None has appeared on behalf of the assessee when this appeal was called for hearing. Despite the fact on the last date of hearing, the assessee sought adjournment which was granted by the Tribunal. The assessee is again seeking adjournment of the hearing however, at the outset, it is noted that the CIT(A) has passed impugned orders *ex parte* and dismissed the appeals of the assessee in limine for non prosecution. Hence, I propose to hear and dispose of these two appeals *ex parte*.

3. I have heard learned DR and carefully perused the impugned orders of the CIT(A). The CIT(A) issued various notices during the month of February and March, 2020 and one notice in the month of March, 2021. There was no response on behalf of the assessee to the notices issued by the CIT(A). Consequently, the

CIT(A) dismissed the appeal of the assessee for non prosecution without deciding the issues on merits.

4. The first two notices issued by the CIT(A) are during the pandemic period and particularly when a complete lockdown was in operation. Accordingly, in the facts and circumstances of the case and in the interest of justice when the CIT(A) has not decided the appeals of the assessee on merits and dismissed the same in limine, the impugned orders of the CIT(A) are set aside and the matters are remanded to the record of the CIT(A) for deciding the same afresh on merits by a speaking order after giving one more opportunity of hearing to the assessee.

5. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on conclusion of hearing on 23.05.2022.

***Sd/-***  
**[VIJAY PAL RAO]**  
**JUDICIAL MEMBER**

DATED: 23/05/2022

Varanasi

Sh

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT(A), Varanasi
4. CIT
5. DR

By order  
Sr. P.S.

