

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'A' BENCH,
NEW DELHI

BEFORE SHRI SAKTIJIT DEY, JUDICIAL MEMBER, AND
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA No. 1088/DEL/2022 [A.Y 2010-11]

M/s ARJ Impex Pvt Ltd
A-400, 2nd Floor, Defence Colony
New Delhi

Vs.

The I.T.O
Ward 1(1)
New Delhi

PAN: AADCA 9897 R

(Applicant)

(Respondent)

Assessee By : Shri V. Mohan Choursia, Adv
Ms. Mansi Jain, CA

Department By : Ms. Garima Sharma, Sr. DR

Date of Hearing : 03.06.2022

Date of Pronouncement : 03.06.2022

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

This appeal by the assessee is preferred against the order of the Id.
CIT(A) - 1, New Delhi dated 08.07.2019 pertaining to Assessment Year
2010-11.

2. The sum and substance of the grievance of the assessee is that the ld. CIT(A) erred in dismissing the appeal of the assessee ex-parte in limine.

3. Vide application dated 19.05.2022, the assessee prayed for early hearing of the appeal, as much prejudice has been caused to the assessee by an ex-parte order of the ld. CIT(A) and that too, framed in limine.

4. The ld. DR fairly stated that the appeal may be restored to the file of the ld. CIT(A) for fresh adjudication.

5. We have carefully perused the orders of the ld. CIT(A). We find that the ld. CIT(A) has dismissed the appeal in limine drawing support from the decision of the Hon'ble Madhya Pradesh High Court in the case of Estate of Late Tukoji Rao Holkar Vs. CWT 223 ITR 480.

6. In the interest of justice and fair play, we deem it fit to restore the appeal to the file of the ld. CIT(A). The ld. CIT(A) is directed to decide the appeal afresh after affording reasonable and sufficient opportunity of being heard to the assessee.

6. In the result, appeal of the assessee in ITA No. 1088/DEL/2022 is allowed for statistical purposes.

The order is pronounced in the open court on 03.06.2022 in the presence of both the representatives.

Sd/-

**[SAKTIJIT DEY]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 03rd June, 2022.

VL/

Copy forwarded to:

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

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
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	