

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'C' NEW DELHI****BEFORE SHRI N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. YOGESH KUMAR U.S., JUDICIAL MEMBER****I.T.A. No. 9007/DEL/2019 (A.Y 2011-12)**

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| J. A. Financial & Management Consultant Pvt. Ltd. H-108, 2 nd Floor, Connaught Place, New Delhi PAN: AAACJ0127E (APPELLANT) | Vs. | ITO Ward-13(1) New Delhi (RESPONDENT) |
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|-----------------------|----------------------------------|
| Assessee by : | None |
| Department by: | Shri Anuj Garg, Sr. D.R.; |

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|------------------------------|-------------------|
| Date of Hearing | 21.06.2022 |
| Date of Pronouncement | 06.07.2022 |

ORDER**PER YOGESH KUMAR U.S., JM**

This present Appeal is directed against the order passed by CIT(A) dated 14/10/2019 wherein the Ld.CIT(A) has dismissed the Appeal ex-parte without hearing the assessee. The assessee has raised five grounds of Appeal.

2. When the matter is called neither the assessee nor his representative appeared before us.

3. We have heard the Ld. DR, perused the material on record and gave our thoughtful consideration. The Ld.CIT(A) dismissed the Appeal without deciding the matter on merit. In our considered opinion, the Ld.CIT(A) committed an error in dismissing the Appeal without hearing the assessee. Therefore, in the

interest of justice, we are inclined to restore the file of the CIT(A) with a direction to hear the assessee and passed appropriate order in accordance with law.

4. Accordingly, the Appeal is allowed for statistical purpose with a direction to the Ld.CIT(A) to dispose of the Appeal afresh by giving an opportunity of being heard to the assessee and pass appropriate order in accordance with law.

5. In the result, the Appeal filed by the assessee is allowed for statistical purpose.

Order pronounced in the open court on 06th July, 2022.

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Dated : 06/07/2022

R. Naheed

Copy forwarded to :

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

