

IN THE INCOME TAX APPELLATE TRIBUNAL  
[ DELHI BENCH "E" : DELHI ]

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER  
A N D  
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

आ.अ.सं./I.T.A Nos. 8900 & 8901/Del/2019  
निर्धारणवर्ष /Assessment Years: 2009-10 & 2010-11

Madan Kumar Soni, H. No. 12, 63/15A, Mahabir Colony, Near National High School, Hisar.	<u>बनाम</u> Vs.	Income Tax Officer, Ward : 2, Hisar.
PAN No. BRYPS4125C		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

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

सुनवाईकीतारीख/ Date of hearing :	07/07/2022
उद्घोषणाकीतारीख/Pronouncement on :	07/07/2022

आदेश / O R D E R

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

1. These two appeals are filed by the assessee against the common order of the Id. Commissioner of Income Tax (Appeals)-5, Ludhiana [hereinafter referred to CIT (Appeals)] dated 26.08.2019 for assessment years 2009-10 and 2010-11.

2. In spite of issue of notice, none appeared on behalf of the assessee nor any adjournment was moved. Therefore, these appeals are disposed of on hearing the ld. DR.

3. The ld. DR submits that the additions/disallowances in these appeals were made on protective basis. The Hon'ble Tribunal had restored the appeal in the case of Shri Kailash Chander Bansal where substantive addition/disallowance was made, to the file of the ld. CIT (Appeals) on the ground that the appeal in ITA. No. 4143/Del/2019 dated 14.01.2020 for assessment year 2009-10 has been dismissed in default in limine by ld. CIT (Appeals). On a query from the Bench as to whether these appeals also can be restored to the file of the ld. CIT (Appeals) the ld. DR has no serious objection.

4. We have heard the ld. DR and perused the orders of the authorities below. It is noticed from the order of the ld. CIT (Appeals) that these appeals were disposed of ex-parte for non-prosecution by the assessee. On perusal of the order of the Tribunal, we notice that the appeal in the case of Shri Kailash Chander Bansal where the additions/disallowances said to have been made on substantive basis had been restored to the file of the ld. CIT (Appeals). In the present appeals the additions/disallowances were made on protective basis. As the appeals of the assessee in the case of Shri Kailash Chander Bansal where the additions/disallowances were made on substantive basis have already been restored to the ld. CIT (Appeals) we are of the view that these appeals should also go back to the ld. CIT (Appeals) for adjudication on merits. Thus, we restore these appeals to the file of the ld. CIT (Appeals) for de novo adjudication in accordance with law after providing adequate opportunity of being heard to the assessee.

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

Order pronounced in the open court on : 07/07/2022.

Sd/-  
(ANADEE NATH MISSHRA)  
ACCOUNTANT MEMBER

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

Dated : 07/07/2022.

\*MEHTA\*

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. राजस्व / Revenue
2. आवेदक / Assessee
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, DELHI /  
DR, ITAT, DELHI
6. गार्ड फाइल / Guard file.

By order,

ASSISTANT REGISTRAR  
ITAT, New Delhi.

Date of dictation	07.07.2022
Date on which the typed draft is placed before the dictating Member	07.07.2022

I.T.A. Nos. 8900 & 8901/Del/2019

Date on which the typed draft is placed before the Other Member	07.07.2022
Date on which the approved draft comes to the Sr. PS/PS	07.07.2022
Date on which the fair order is placed before the Dictating Member for pronouncement	07.07.2022
Date on which the fair order comes back to the Sr. PS/PS	07.07.2022
Date on which the final order is uploaded on the website of ITAT	07.07.2022
Date on which the file goes to the Bench Clerk	07.07.2022
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	