

**THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'H', NEW DELHI**

**Before Dr. B. R. R. Kumar, Accountant Member**

**Sh. Anubhav Sharma, Judicial Member**

**ITA No. 749/Del/2020 : Asstt. Year : 2014-15**

Ved Prakash Bansal, 1403, Sector-16, Faridabad, Haryana-121002 (APPELLANT)	Vs	Income Tax Officer, Ward-2(5), Faridabad, Haryana (RESPONDENT)
<b>PAN No. ABQPB7552B</b>		

**Assessee by : None**

**Revenue by : Sh. M. Baranwal, Sr. DR**

<b>Date of Hearing: 14.07.2022</b>	<b>Date of Pronouncement: 15.07.2022</b>
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**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of Id. CIT(A), Faridabad dated 27.11.2019.

2. The assessee filed return of income on 24.03.2015 declaring total income of Rs.9,13,890/-. The assessment has been completed making an addition of Rs.52,84,585/- on account of cash deposit, interest income and misc. income.

3. The proceedings before the Id. CIT(A) were as under:

Date	Event
02.11.2017	Notice u/s 250 was issued for 20.11.2017 through speed post.
20.11.2017	None attended nor any written submissions were filed.
07.12.2017	Fresh notice issued for hearing on 09.01.2018 through speed post.
09.01.2018	An adjournment application received and the case of the appellant is adjourned to 06.02.2018.

05.02.2018	Another adjournment application received and the case of the appellant is adjourned to 13.02.2018.
13.02.2018	The Learned AR attended and filed documents
29.10.2018	Fresh notice issued for hearing on 12.11.2018 through speed post.
12.11.2018	An adjournment application received.
22.11.2018	The Learned AR attended and filed adjournments application and the case was adjourned to 06.12.2018.
06.12.2018	The Learned AR attended and filed documents.
31.07.2019	Fresh notice issued for hearing on 22.08.2019 via e-mail and speed post.
22.08.2019	An adjournment application received.
02.09.2019	Fresh notice issued for hearing on 19.09.2019 via e-mail and speed post.
19.09.2019	None attended.
20.09.2019	Fresh notice issued for hearing on 15.10.2019 via e-mail and speed post.
15.10.2019	None attended nor any written submissions were filed.
31.10.2019	Fresh notice issued for hearing on 21.11.2019 via e-mail and speed post.
21.11.2019	An adjournment application received via e-mail.

4. Aggrieved with the order of the Id. CIT(A) confirming the order of the Assessing Officer, the assessee filed appeal before the Tribunal on 11.02.2020. The notice of hearing was issued on 25.04.2022 fixing the date of hearing on 14.07.2022 at the address given in Form 36. No one attended on the date of hearing nor any adjournment letter was filed. This only leads to conclusion that the assessee is aggrieved with the additions on a basis of principle and future effect of carry forward of losses. The assessee has failed to appear on 14 occasions before the Id. CIT(A) and has taken up the grounds before the Tribunal pertaining to legal principles of "*audi alteram partem*" and sustenance of order of the AO by the Id. CIT(A) on "*ex-parte*" basis. We strongly believe that every assessee has a right to appeal before the authorities against any addition or

disallowance made to the returned income, at the same time, it is least expected that the assessee would comply to the notices issued by the authorities in an appropriate way. The assessee having miserably failed to attend before the Id. CIT(A) has taken the grounds of "*audi alteram partem*" before us. While the grievance of the assessee is not being preempted by us, at the same time, we feel that the conduct of the assessee is clogging the already burdened justice delivery system. Hence, we hereby direct the assessee to pay an amount of Rs.10,000/- to the "Prime Minister's National Relief Fund" and approach the Id. CIT(A) for a fresh hearing *denovo* which shall be considered. The Id. CIT(A) is hereby directed to afford an opportunity of being heard to the assessee before conclusion of the proceedings.

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

Order Pronounced in the Open Court on 15/07/2022.

Sd/-

**(Anubhav Sharma)**  
**Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 15/07/2022**

\*Subodh Kumar, Sr. PS\*

Copy forwarded to:

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

**ASSISTANT REGISTRAR**