

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

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

Shri Anubhav Sharma, Judicial Member

ITA No. 6723/Del/2019 : Asstt. Year : 2009-10

Yogendra Singh Sirohi, S/o. Nawab Singh Sirohi, Village & Post-Saidpur, Bulandshahr, Uttar Pradesh-203411	Vs	ITO, Ward-3(3), Bulandshahr
(APPELLANT)		(RESPONDENT)
PAN No. AVKPS1650D		

Assessee by : Shri A. K. Srivastava, CA

Revenue by : Sh. M. Barnawal, Sr. DR

Date of Hearing: 13.07.2022	Date of Pronouncement: 15.07.2022
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ORDER

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

This is an appeal filed by the Assessee against the order dated 28.06.2019 of Id. CIT(A), Ghaziabad for A.Y. 2009-10.

2. The adjournment sought by the Assessee has been refused.

3. The Assessee has filed three appeals before the Id. CIT(A) which are as under:

Sl. No.	E-filing Ack. No.	Date of filing	Order u/s
1.	40936921124022018	24.02.2018	144/147
2.	40945263124022018	24.02.2018	271(1)(b)
3.	40942413124022018	24.02.2018	271(1)(c)

4. The Id. CIT(A) admitted the appeal mentioned at serial No. 2 and adjudicated the matter. The Id. CIT(A) dismissed the appeal mentioned at serial No.1 which has been restored to the file of the Id. CIT(A) by the Co-ordinate Bench of Tribunal vide order dated 27.01.2020 in ITA No. 1479/Del/2019 for A.Y. 2009-10 to decide the issue on merits after affording reasonable opportunities of the assessee. The appeal mentioned at serial No. 3 which pertains to levy of penalty u/s 271(1)(c) for the A.Y. 2009-10 has been dismissed by the Id. CIT(A) summarily on the grounds that no reply has been filed by the assessee in response to the notices issued by the Id. CIT(A).

5. Since, the appeal mentioned at serial No. 1 & 3 are inter related, the matter is being referred to the file of the Id. CIT(A) to adjudicate the same on merits after affording reasonable opportunity of hearing to the Assessee.

6. In the result, the appeal of the Assessee is allowed for statistical purposes.

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

Ajay Kumar Keot, Sr. PS

Copy forwarded to:

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

ASSISTANT REGISTRAR