

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : B : NEW DELHI

BEFORE SHRI C.M. GARG, JUDICIAL MEMBER
AND
SHRI ANADEE NATH MISSHRA, ACCOUNTANT MEMBER

ITA No.1502/Del/2020
Assessment Year: 2015-16

Educomp – Raffles Higher
Education Ltd.,
Flat No.1113, 11th Floor,
Ashoka Estate,
24, Barakhamba Road,
New Delhi,
Delhi– 110 001.

Vs. DCIT,
Circle-8(1),
New Delhi.

PAN: AABCE9913G

(Appellant)

(Respondent)

Assessee by : Shri Satyajeet Goel, CA
Revenue by : Shri R.S. Yadav, Sr. DR

Date of Hearing : 10.08.2022
Date of Pronouncement : 10.08.2022

ORDER

PER C.M. GARG, JM:

This appeal filed by the assessee is directed against the order dated 23.01.2019 of the CIT(A)-3, New Delhi, relating to Assessment Year 2015-16.

2. The assessee, through grounds No.1(i) and 1(ii) has agitated that the Id.CIT(A) has not provided reasonable opportunity of being heard to the assessee.

It was also contended that the Id.CIT(A) has passed his *ex parte* order without

giving any final opportunity to the assessee and without deciding the grounds taken by the assessee on merit.

3. The Id. Sr. DR, in all fairness, submitted that the Id.CIT(A) has adjudicated the appeal of the assessee *ex parte qua* the assessee , therefore, the Department has no serious objection if the matter is restored to the file of the CIT(A) for fresh adjudication, after allowing due opportunity of being heard to the assessee.

4. On careful consideration of the above submissions and grounds of appeal taken by the assessee in Form No.36, I am of the considered opinion that the assessee has not been provided due opportunity of being heard before the Id.CIT(A) and the Id.CIT(A) has also not decided the grounds of appeal on merits. Since the Id.CIT(A) has dismissed the appeal *ex parte* without deciding the grounds taken by the assessee in Form No.35, therefore, the order of the CIT(A) is set aside and the appeal is restored to the file of the CIT(A) to first appellate stage.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

The order pronounced in the open court on conclusion of the hearing on 10.08.2022.

Sd/-

(ANADEE NATH MISSHRA)
ACCOUNTANT MEMBER

Sd/-

(C.M. GARG)
JUDICIAL MEMBER

Dated: 10th August, 2022.

dk

Copy forwarded to :

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

Asstt. Registrar, ITAT, New Delhi