

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH “SMC”: NEW DELHI**

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

ITA No. 983/DEL/2020
[Assessment Year: 2011-12]

Santosh Aggarwal, J-30, First Floor, Lajpat Nagar-3, New Delhi-110024 PAN- AAOPA9735G	<u>Vs</u>	ACIT, Circle 56(1), New Delhi.
APPELLANT		RESPONDENT
Appellant by	None	
Respondent by	Sh. Om Prakash	
Date of hearing	11.08.2022	
Date of pronouncement	17.08.2022	

ORDER

PER KUL BHARAT, JM:

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals)-37, New Delhi, dated 18.11.2019, pertaining to the assessment year 2011-12. The assessee has raised following grounds of appeal:

- “1. The ld CIT(A)-37, New Delhi has erred in law to pas the order u/s 250(6) without providing the proper opportunity of being heard.
2. The appellant craves leave to add, alter, amend or vary from the aforesaid grounds of appeal before or at the time of hearing.”

2. Facts giving rise to the present appeal are that as per ITS/AIR information the assessee during F.Y. 2010-11 had purchased bonds/debentures aggregating to Rs. 30,00,000/- from Rural Electrification Corporation and received credits in form 26A of Rs. 1,22,487/-. It was noticed that the assessee had not filed ITR for A.Y. 2011-12. On the above basis proceedings u/s 147 of the Income-tax Act, 1961 (in short "the Act") were initiated against the assessee and notice 148 of the Act was issued. The assessee did not appear before the Assessing Officer. Therefore, the Assessing Officer passed best judgment assessment u/s 144 read with section 147 of the Act, assessing income at Rs. 31,22,487/-. It is seen from the record that even before the learned CIT(Appeals) there was no representation on behalf of the assessee. The learned CIT(Appeals) dismissed the appeal by observing that nothing was brought on record to rebut the finding of the AO. Aggrieved against this the assessee is in appeal before the Tribunal.

3. No one appeared on behalf of the assessee at the hearing. It is seen from the record that before the lower authorities there was no representation on behalf of the assessee. The impugned order has been passed ex parte qua the assessee by the learned CIT(Appeals). Under these circumstances and in the interest of principles of natural justice, I am of the considered view that the assessee should be given an opportunity to represent his case on merit. Therefore, order of the learned

CIT(Appeals) is set aside and matter is restored to the file of the learned CIT(Appeals) to decide the same on merit, after affording reasonable opportunity of being heard to the assessee.

4. In the result, assessee's appeal is allowed for statistical purposes.

Order pronounced in open court on 17th August, 2022.

**Sd/-
(KUL BHARAT)
JUDICIAL MEMBER**

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI