

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

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER**

**ITA No. 6846/DEL/2019**  
**[Assessment Year: 2011-12]**

Lalit Kumar Sahni, 188, Indira Vihar, New Delhi-110026 PAN- BCBPS7409H	<u>Vs</u>	Income-tax Officer, Ward-35(4),New Delhi.
<b>APPELLANT</b>		<b>RESPONDENT</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Sh. Om Parkash, Sr. DR	
<b>Date of hearing</b>	17.08.2022	
<b>Date of pronouncement</b>	30.08.2022	

**ORDER**

**PER KUL BHARAT, JM:**

This appeal, by the assessee, is directed against the order of the learned Commissioner of Income-tax (Appeals)-12, dated 27.06.2019, pertaining to the assessment year 2011-12. The assessee has raised following grounds of appeal:

*“1. Because considering the facts and circumstances of the case the learned CIT (Appeal) was wrong in dismissing the appeal on the mere ground that the notice issued u/s 147/148 on 31.03.2018 was as per law and that the assessee's contention that the service was beyond the limitation of time does not have any validity is wrong, injustice, against the law and liable to be dismissed.*

*2. Because considering the facts and the circumstances of the case and in the interest of natural justice it is most humbly prayed that the order of the learned Commissioner of Income Tax (Appeals) be dismissed as the service of notice is barred by time and not legal.”*

2. At the time of hearing no one attended the proceedings on behalf of the assessee. The notice of hearing was sent at the address furnished by the assessee in Form no. 36. Same is returned by the postal authority. The assessee has not provided any other address to the Registry. Therefore, the appeal was taken up for hearing in the absence of the assessee and is being disposed of on the basis of the material available on record.

3. Facts giving rise to the present appeal are that the case of the assessee was reopened and the assessment u/s 144 read with Section 147 of the Income-tax Act, 1961 (in short "the Act") was framed. The Assessing officer while framing the assessment made addition of Rs. 10,16,500/- and assessed the income at Rs. 10,16,500/-. Aggrieved against this the assessee preferred appeal before the learned CIT(Appeals) who also sustained the addition and dismissed the appeal. Now the assessee is in appeal before the Tribunal.

4. The only effective ground is against sustaining the addition of Rs. 10,16,500/-.

5. Learned Sr. DR supported the orders of the authorities below and submitted that the assessee has been negligent throughout and before the lower authorities there was no representation by the assessee. Under these facts the Assessing officer was justified in making the addition. He submitted that even before the learned CIT(Appeals) despite various opportunities the assessee remained absent and did

not attend the proceedings. Therefore, the assessee does not deserve any leniency and the appeal so filed deserves to be dismissed.

6. I have heard learned DR and perused the material available on record. It is seen from the record that the assessee had made request for adjournment before the learned CIT(Appeals). The request of the assessee was not acceded to. The learned CIT(Appeals) did not adjudicate the issue on merit and simply sustained the addition without advertng to the submissions of the assessee. Under these facts the impugned order is set aside and the grounds of appeal are restored to the file of the learned CIT(Appeals) for adjudication on merit of addition. Needless to say that the learned CIT(Appeals) would afford adequate opportunity to the assessee to represent his case.

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

Order pronounced in open court on 30<sup>th</sup> 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**