

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. KUL BHARAT, JUDICIAL MEMBER**

ITA No.40/Del/2020  
Assessment Year: 2011-12

<b>Sunshine Infraprojects Private Limited 325, Plot No.7, Sec-3, Vardhman Plaza, Manglam places, New Delhi-110085 PAN No.AANCS6732K</b>	<b>Vs</b>	<b>ITO Ward- 24 (3) New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	None
Respondent by	Ms. Maninder Kaur, SR DR

Date of hearing:	03/01/2023
Date of Pronouncement:	03/01/2023

**ORDER**

**PER N. K. BILLAIYA, AM:**

This appeal by the assessee is preferred against the order of the CIT(A)-8, New Delhi dated 03.12.2019 pertaining to A.Y.2011-12.

2. The sum and substance of the grievance of the assessee is that the CIT(A) erred in dismissing the appeal without affording a reasonable and adequate opportunity of being heard to the assessee.

3. None appeared on behalf of the assessee inspite of notice, therefore, we decided to proceed exparte.

4. A perusal of the order of the first appellate authority show that the FAA has proceeded by following the observations made by Hon'ble Madhya Pradesh High Court in the case of Estate of Late Tukojirao Holkar 223 ITR 480.

5. We are of the considered view that the CIT(A) ought to have decided the appeal on merits of the case after affording a reasonable and adequate opportunity of being heard to the assessee.

6. Though there is a mention of electronically communicated notice but whether that notice has been actually served upon the assessee is not clear. Therefore, in the interest of justice and fair play we restore this appeal to the files of the CIT(A). The CIT(A) is directed to decide the appeal afresh after affording a reasonable and adequate opportunity of being heard to the assessee.

7. Decision announced in the open court on 03.01.2023.

Sd/-  
**[KUL BHARAT]**  
**JUDICIAL MEMBER**

Sd/-  
**[N.K. BILLAIYA]**  
**ACCOUNTANT MEMBER**

Dated: .01.2023

\*Neha\*

Copy forwarded to:

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

Asst. Registrar  
ITAT, New Delhi