

IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "S.M.C." : DELHI]

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER,
S.M.C.

आ.अ.सं./I.T.A No. 7630/Del/2019
निर्धारणवर्ष /Assessment Year: 2011-12

Shri Parvinder, 81-82, First Floor, Gokhale Market, Delhi - 110 054.	<u>बनाम</u> Vs.	Income Tax Officer, Ward : 43 (1), New Delhi.
PAN No. ATGPP2054A		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारितकीओरसे /Assessee by :	Shri K. P. Ganguli, Advocate;
राजस्वकीओरसे / Department by :	Ms. Indu Bala Saini, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing :	29/11/2022
उद्घोषणाकीतारीख/Pronouncement on :	31/01/2023

आदेश / ORDER

PER C. N. PRASAD, J. M. :

1. This appeal is filed by the assessee against the order of the Id. Commissioner of Income Tax (Appeals)-15 [hereinafter referred

to CIT (Appeals)] New Delhi, dated 1.07.2019 for assessment year 2011-12.

2. The ld. Counsel for the assessee submits that assessee has filed additional evidences under Rule 29 of the Income Tax Appellate Tribunal Rules and requested for admission of the additional evidences. The ld. Counsel for the assessee submits that these additional evidences go to the root of the matter and the assessment was made ex-parte under section 144 read with section 147 of the Income Tax Act, 1961 (the Act) and even the ld. CIT (Appeals) passed ex-parte order without giving proper opportunity of being heard to the assessee. Therefore, in the interest of justice it is requested that the appeal may be restored to the file of the Assessing Officer for de novo assessment.

3. The ld. DR has no serious objection in sending the matter back to the file of the Assessing Officer for de novo assessment.

4. Heard rival submissions. This appeal is restored to the file of the Assessing Officer for de novo assessment in accordance with law, after providing adequate opportunity of being heard. The assessee be given opportunity to file evidences before the Assessing Officer, who shall consider in accordance with law.

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

Order pronounced in the open court on : 31/01/2023.

Sd/-
(C. N. PRASAD)
JUDICIAL MEMBER

Dated : 31/01/2023.

MEHTA

Copy forwarded to :-

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

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	30.01.2023
Date on which the typed draft is placed before the dictating member	30.01.2023
Date on which the typed draft is placed before the other member	31.01.2023
Date on which the approved draft comes to the Sr. PS/ PS	31.01.2023
Date on which the fair order is placed before the dictating member for pronouncement	31.01.2023
Date on which the fair order comes back to the Sr. PS/ PS	31.01.2023
Date on which the final order is uploaded on the website	31.01.2023
Date on which the file goes to the Bench Clerk	31.01.2023
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	