

**THE INCOME TAX APPELLATE TRIBUNAL
DELHIBENCH 'F', NEW DELHI**

Before Dr. B. R. R. Kumar, Accountant Member

Sh. Yogesh Kumar US, Judicial Member

ITA No. 2084/Del/2019 : Asstt. Year : 2010-11

Primus Capital Pvt Ltd, Flat No. 207, Vardhman Mayur Market at CSC Mayur Vihar, Phase-2, New Delhi	Vs	ACIT, Circle-20(1), New Delhi
(APPELLANT)		(RESPONDENT)
PAN NO. AAACR5326H		

**Assessee by : Sh. Ved Jain, Adv
Sh. Aman Garg, CA**

Revenue by : Sh. T. Kipgen, CIT DR

Date of Hearing: 30.11.2022

Date of Pronouncement: 08.02.2023

ORDER

Per Dr. B. R. R. Kumar, Accountant Member:

1. The present appeal is filed by the assessee against the order of the Id CIT(A)-7, New Delhi dated 15.01.2019.
2. We find that the order of the Id CIT(A) has been passed an ex-parte on 15.01.2019.
3. At the outset it was submitted that, owing to the death in the family due appearance could not be made before the Id CIT(A) and prayed that given an opportunity due compliance would be made before the Id CIT(A). We find that no prejudice would be caused to the revenue if an opportunity of being heard

is given to the assessee. Hence, the matter is remanded to the file of the Id CIT(A) to adjudicate the issue afresh.

4. The appeal of assessee is allowed for statistical purposes.

Sd/-

(Yogesh Kumar US)
Judicial Member

Dated: 08/02/2023

Ajay Keot, Sr. PS

Copy forwarded to:

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

Sd/-

(Dr. B. R. R. Kumar)
Accountant Member

ASSISTANT REGISTRAR