

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : C : NEW DELHI

BEFORE SHRI C.M. GARG, JUDICIAL MEMBER
AND
DR. B.R.R. KUMAR, ACCOUNTANT MEMBER

ITA No.2054/Del/2019
Assessment Year: 2015-16

Chhavi Tourists Pvt. Ltd.,
178A, Pocket M,
Janta Flats, Sarita Vihar,
New Delhi.

Vs. ACIT,
Circle-6(1),
New Delhi.

PAN: AACCC9215G

(Appellant)

(Respondent)

Assessee by	:	None
Revenue by	:	Shri Anuj Garg, Sr. DR
Date of Hearing	:	07.02.2023
Date of Pronouncement	:	13.02.2023

ORDER

This appeal filed by the assessee is directed against the order dated 19.12.2018 of the CIT(A)-2, New Delhi, relating to Assessment Year 2015-16 raising various grounds.

2. At the time of hearing, none appeared on behalf of the assessee. However, since we find that this appeal could be decided even in the

absence of the assessee, we proceed to decide this appeal after hearing the Id. Sr. DR

3. The main thrust of the grounds of appeal filed by the assessee in this case was that in this case, the Id. CIT(A) has passed the impugned order *ex parte qua* the assessee without giving adequate opportunity of being heard to the assessee. It was also submitted that the assessee was not provided the opportunity of cross examination as the summons was issued to the previous Authorised Representative of the assessee, CA Shri Ashok kumar and the said Shri Ashok Kumar did not provide the assessee with a written submission in this regard.

4. The Id. Sr. DR, in all fairness, admitted that the Id.CIT(A) has dismissed the appeal of the assessee *ex parte qua* the assessee and, therefore, the Department has no serious objection if the matter is restored to the file of the CIT(A) for fresh adjudication, after allowing due opportunity of being heard to the assessee.

5. After hearing the Id. Sr. DR and on perusal of the order of the Id.CIT(A), we are of the considered opinion that the assessee has not been provided due opportunity of being heard before the Id.CIT(A) and the Id.CIT(A) has also not provided due opportunity for cross-examination by the assessee as submitted above. Therefore, the impugned order of

the CIT(A) is set aside and the appeal is restored to the file of the CIT(A) at first appellate stage for adjudicating the matter afresh, after allowing due opportunity of being heard to the assessee.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes only.

Order pronounced in the open court on 13.02.2023.

Sd/-

(B.R.R. KUMAR)
ACCOUNTANT MEMBER

Sd/-

(C.M. GARG)
JUDICIAL MEMBER

Dated:13th February, 2023.

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

Asstt. Registrar, ITAT, New Delhi