

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

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER

ITA No.900/Del/2022
Assessment Year: 2016-17

Praveen 1014, Sec-9, Karnal, Haryana 132001 PAN BUFPP 5680 M	vs.	ITO, Ward-3, Karnal, Haryana 132001
(Appellant)		(Respondent)

For Assessee :	Shri Varun Gupta, CA
For Revenue :	Shri Om Prakash, Sr DR

Date of Hearing :	16.03.2023
Date of Pronouncement :	17.03.2023

ORDER

PER CHANDRA MOHAN GARG, J.M.

This appeal filed by the assessee is directed against the order dated 20.12.2019 of the Ld. CIT(A), Karnal, relating to Assessment Year 2016-17.

2. Apropos ground no. 1 the learned Senior DR, in all fairness submitted that if it is found just and proper to restore the issue to the file of Ld. CIT(A) for adjudication of grounds of assessee raised in form no. 35 then the Department has no serious objection to that.

3. On careful consideration of submission of learned AR pertaining to ground no. 1 and order of Ld. CIT(A), I clearly observed that the Ld. CIT(A) has dismissed the appeal of the assessee on account of non-prosecution and non-cooperative attitude of the assessee. However the Ld. CIT(A) has not adjudicated the four grounds of the assessee has raised in the form no. 35 filed before him. As per sub section 6 of section 250 of the Income Tax Act 1961, the Ld. CIT(A) is duty bound to adjudicate all grounds of assessee raised in form no 35 even in a situation when the appeal of the assessee is being decided ex-party qua assessee. Therefore ground no. 1 of assessee is allowed and appeal is restored to the file of Ld. CIT(A) for fresh adjudication of grounds of assessee raised in form no. 35 after allowing due opportunity to the assessee and without being influenced with the earlier first appellate order.

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

Order pronounced in the open court on 17.03.2023.

Sd/-
(CHANDRA MOHAN GARG)
JUDICIAL MEMBER

Dated: 17th March, 2023.

NV/-

Copy forwarded to :

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

// By Order //

Asstt. Registrar, ITAT, New Delhi