

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

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER
AND
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER

ITA No.8062/Del/2018
Assessment Year: 2012-13

M/s SS Wines, CW-22, Ground Floor Malibu Town, Sector 47, Gurgaon, Haryana 122018 PAN AAFAS 9951 A	vs.	ITO, Ward 4(3), Gurgaon, Haryana 122016
(Appellant)		(Respondent)

For Assessee :	None
Revenue For :	Shri S.L Anuragi, Sr. DR

Date of Hearing :	31.05.2023
Date of Pronouncement :	09.06.2023

ORDER

PER CHANDRA MOHAN GARG, J.M.

This appeal has been filed against the order of CIT(A)-1, Gurgaon dated 21.10.2016 for AY 2012-13.

2. When the case was called for assessee neither the assessee nor any authorized representative appeared nor any adjournment application has been filed despite due service of notice in compliance on which Shri Manoj Kumar Gupta, CA & his associates Advocate appeared during earlier hearings. On perusal of the appeal record we find it appropriate to adjudicate the appeal after hearing the submissions of Id. Senior DR ex-parte qua assessee hence we proceed to decide the same.

3. The learned Senior DR, in all fairness, agreed to the factual position discernable from the appeal records that Assessing Officer has passed ex-parte assessment order u/s. 144 of the Act and the Id. CIT(A) has also dismissed appeal of the assessee by passing ex-parte order qua assessee without affording due opportunity of hearing to the assessee. The Id. Senior DR also submitted that if it is found necessary, just and proper then the Department has no serious objection if the matter is restored to the file of Assessing Officer for denovo framing of assessment order after allowing due opportunity of hearing to the assessee.

4. In view of above the matter is restored to the file of Assessing Officer for framing denovo assessment order after allowing due opportunity of hearing to the assessee and without being influence from the earlier assessment and first appellate order.

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

Order pronounced in the open court on 09.06.2023.

Sd/-

(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER
Dated: 09th June, 2023.

Sd/-

(CHANDRA MOHAN GARG)
JUDICIAL MEMBER

NV/-

Copy forwarded to :

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

// By Order //

Asstt. Registrar, ITAT, New Delhi