

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "A" NEW DELHI**

**BEFORE SHRI SAKTIJIT DEY, VICE PRESIDENT
AND
SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER**

**ITA No.201/Del/2019
Assessment Year 2014-15**

AM Infrastructure Private Limited, 362, Krishna Gali No.10, Adarsh Mohalla, Maujpur, Delhi-110053 PAN No.AAGCA0737R	Vs.	ACIT Circle -2 (2) New Delhi
(Appellant)		(Respondent)

Assessee by : None
Department by : Sh. Kanv Bali, Sr. DR

Date of hearing : 01-04-2024
Date of pronouncement : 01-04-2024

ORDER

PER N.K BILLAIYA, AM :

This appeal by the assessee is preferred against the order of the CIT(A)-1, New Delhi dated 30.01.2020 pertaining to A.Y.2014-15.

2. The sum and substance of the grievance of the assessee is that the CIT(A) erred in dismissing the appeal exparte thereby confirming the exparte assessment order.

3. None appeared on behalf of the assessee inspite of notices. The DR was heard at length. On perusal of the order of the first appellate authority we find that the assessee did not comply with

the notices issued by the CIT(A). The assessee has also not responded to the notices of the AO who was forced to pass an exparte order.

4. Before us also the assessee has chosen not to attend. However, in the interest of justice and fair play we deem it fit to restore the issues to the files of the AO. The AO is directed to decide the issues afresh after affording a reasonable and adequate opportunity of being heard to the assessee and the assessee is directed to attend the assessment proceedings and furnish all necessary details in support of his assessment.

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

6. Order pronounced in the open court on 01.04.2024.

Sd/-
(SAKTIJIT DEY)
VICE PRESIDENT

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

Dated: -04-2024

Neha

Copy of order to: -

- 1) The Appellant
- 2) The Respondent
- 3) The CIT
- 4) The CIT(A)
The DR, I.T.A.T., New Delhi

Assistant Registrar
ITAT, New Delhi