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2. The appellant has come up in appeal against the order passed by the Learned CIT(A) under Section 144 r.w.s 147 of the Act arising out of an order dated 22.11.2018 that too under Section 144 r.w.s. 147 of the Act issued by the ITO, Ward - 2(4), Gurgaon. Both the orders passed by the authorities below are admittedly *ex parte* one. The assessee could not appear before the Learned Assessing Officer and also before the Learned CIT(A) in spite of matters being fixed on several occasions for hearing. Needless to mention, that the order of addition passed by the AO has been confirmed by the Learned CIT(A) but not by way of reasoned order under Section 250 (6) of the Act. Under these facts and circumstances, the Learned AR prays for a further opportunity of being heard by the AO which has not been opposed by the Learned DR with all his fairness.

3. Having heard the Learned Counsel appearing for the parties and having regard the facts and circumstances of the case, keeping in view the *ex parte* order passed by both the authorities below we set aside the issue to the file of the Learned AO with a direction upon him to consider the issue afresh and to pass a reasoned order upon granting an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter.

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We also make it clear that in the event, the assessee does not co-operate with the Learned CIT(A), the said authority would be at liberty to dispose of the appeal by passing a reasoned order strictly in accordance with law.

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

**This Order pronounced in Open Court on 31/05/2024**

Sd/-  
(S. RIFAUR RAHMAN)  
ACCOUNTANT MEMBER

Dated 31/05/2024

*Priti Yadav, Sr.PS\**

**Copy forwarded to:**

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

Sd/-  
(Ms. MADHUMITA ROY)  
JUDICIAL MEMBER

ASSISTANT REGISTRAR  
ITAT NEW DELHI