

**THE INCOME TAX APPELLATE TRIBUNAL  
"SMC" BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No.76/Del/2024  
(Assessment Year 2012-13)**

Smt. Sarita Bhambra House No. 428A, Sant Nagar, New Delhi - 110065	Vs.	ITO, Ward-30(5) Civic Centre New Delhi - 110002
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: BGDGPB2695G		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Sanjay Kumar, Sr. DR

Date of Hearing	23.10.2024
Date of Pronouncement	14.11.2024

O R D E R

**PER MADHUMITA ROY, JM:**

None appeared on behalf of the assessee at the time of call. It appears that both the authorities below the assessee could not appear and the issue has been decided exparte, particularly in view of repeated non-compliance made by the assessee. However, in order to prevent the miscarriage of justice this bench finds it fit and proper to grant a further opportunity be given to the assessee to represent its case effectively before the Ld. AO and, hence, the appeal is disposed of by remitting the issue to the file of the Ld. AO for consideration afresh. The Ld. AO is further directed to grant an opportunity of being heard to the assessee

and to consider the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. However, it is also made clear that in the event the assessee does not cooperate with the Ld. AO, the said authority would be at liberty to proceed with the matter and to pass orders strictly in accordance with the law.

2 Assessee's appeal is, thus, allowed.

Order pronounced in the open court on 14.11.2024

Sd/-  
(Madhumita Roy)  
Judicial Member

Date 14.11.2024

Rohit: PS

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI