

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'G': NEW DELHI
BEFORE
BEFORE SHRI YOGESH KUMAR U.S., JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER**

ITA No. 464/Del/2024, (A.Y.2012-13)

ITA No. 465/Del/2024, (A.Y.2013-14)

Shikha Sehgal C/o. J B Sharma, Adv, NR Hotel Hive, GT Road, Panipat PAN No: BLVPS8366J (Appellant)	Vs.	ITO Ward-4 Panipat (Respondent)
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Appellant by	Sh. J. B. Sharma, Adv
Respondent by	Sh. Ramesh Chand, Sr. DR

Date of Hearing	20/11/2024
Date of Pronouncement	22/11/2024

ORDER

PER YOGESH KUMAR U.S., JM:

In the above captioned two appeals filed by the Assessee, the Assessee has challenged the order of the Ld. CIT(A) dated 18/12/2023 and 11/12/2023 for Assessment Years 2012-13 and 2013-14 respectively. As per Ground No. 6 and 7 of the Grounds of appeal for Assessment Year 2012-13 and 2013-14 respectively, the Assessee contended

that the Assessee has not been provided with proper opportunity of being heard by the Ld. CIT(A).

3. The Ld. Departmental Representative by relying on the orders of the Lower Authorities, sought for dismissal of the Appeals.

4. Heard. We have gone through the orders of the Ld. CIT(A) in both the years, it is found that the Ld. CIT(A) has dismissed the Appeal for non-prosecution as the Assessee has not appeared even after service of the notice. However, the Ld. CIT(A) has not decided the Appeals on its merit. Considering the fact that the Appeals have been decided ex-parte and without deciding grounds of Appeal of the Assessee, we deem it fit to restore the matter to the file of the Ld. CIT(A). Accordingly, the issue involved in the present Appeals are remanded to the file of the Ld. CIT(A) to decide the Appeal afresh on its merit after providing opportunity of being heard to the Assessee in accordance with law. The Assessee is also directed to cooperate with the first appellate proceedings before the Ld. CIT(A).

Accordingly, the Ground No. 6 & 7 of the Appeal in ITA No. 464/Del/2024 and 465/Del/2024 respectively are allowed.

5. Since we have remanded the matter to the file of the Ld. CIT(A) to decide on merit, the other grounds of Appeal of the Assessee are dismissed.

6. In the result, Appeal filed by the Assessee in ITA No. 464/Del/2024 and 465/Del/2024 are partly allowed for statistical purpose.

Order pronounced in open Court on 22nd November, 2024

Sd/-
(AVDHESH KUMAR MISHRA)
ACCOUNTANT MEMBER

Dated: 22/11/2024

R.N, Sr. PS

Sd/-
(YOGESH KUMAR U.S.)
JUDICIAL MEMBER

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI

