

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

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

**ITA No.2977/Del/2024  
(Assessment Year 2012-13)**

Dinesh Kumar Sharma (through legal heir Bhupender Kumar Sharma) C/o Sanjeev Anand and Associates, 136, Navyug Market, U.P. 201001	Vs.	Income Tax Officer, Ward 1(2), Room No. 230, CGO Complex-1, Hapur Chungi Uttar Pradesh 201002
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: BNMPS0033B		
Appellant	..	Respondent

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

Date of Hearing	29.10.2024
Date of Pronouncement	20.11.2024

O R D E R

**PER MADHUMITA ROY, JM:**

None appeared on behalf of the assessee at the time of hearing, neither any adjournment has been sought for. It appears from the records that the appeal has been disposed of exparte. As the assessee did not respond to the notices issued on 4 occasions having no other alternative the matter was disposed of exparte confirming the addition made by the AO.

2. However, for the ends of justice it seems that the assessee be given a further opportunity of being heard to represent its case effectively before the CIT(A) on merit.

3. Under the facts and circumstances of the matter the issue is set aside to the file of the Ld. CIT(A) for his consideration afresh 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 and to pass a reasoned order. It is also made clear that in the event the assessee does not cooperate with the Ld. CIT(A), the said authority would be at liberty to decide the appeal strictly in accordance with law.

4. Assessee's appeal is allowed for statistical purposes.

Order pronounced in the open court on 20.11.2024

Sd/-

(Madhumita Roy)  
Judicial Member

Date 20.11.2024

Rohit: PS

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI