

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH: 'G' NEW DELHI**

**BEFORE SHRI ANUBHAV SHARMA, JUDICIAL MEMBER
AND
SHRI MANISH AGARWAL, ACCOUNTANT MEMBER**

ITA No.2032/Del/2024
(ASSESSMENT YEAR: 2009-10)

Sakuntala Dev, Village Dastoora, Post Bicchat Sujampur, Khurja District, Buland Sahar, Uttar Pradesh-203203. PAN:DNQPD2476F	Vs.	Income Tax Officer Ward-3(2), Buland Shahr.
(Appellant)		(Respondent)

Assessee by	None
Department by	Shri Narpat Singh, Sr. DR

Date of hearing	25.06.2025
Date of pronouncement	25.06.2025

ORDER

PER MANISH AGARWAL, AM:

This appeal is filed by the assessee against the order of Learned Commissioner of Income Tax (Appeals) ('the CIT(A) in short), dated 24.03.2024 for Assessment Year 2009-10.

2. None appeared on behalf of the assessee and Ld. Sr. DR appeared for the Revenue.

3. Heard the Ld. Sr. DR and perused the record available. From perusal of the impugned order, it clearly shows that the despite of giving various opportunities of hearing, the assessee failed to make any submissions or filed documentary evidence in support of her claim. Therefore, the Ld. CIT(A) was compelled to disposed of the appeal of the assessee by confirming various additions made by the Assessing Officer. Before us also, the assessee has not come forward to dispute the order of Ld. CIT(A), however, when the assessee has filed the appeal before the Tribunal, it seems that she is vigilant to represent her case before the Tribunal. Considering the facts that assessee

has failed to make any representation before the Ld. CIT(A), in the interest of justice, we set aside the order of Ld. CIT(A) and restore the matter back to his file for fresh adjudication after affording reasonable opportunity of being heard to both the parties. If the assessee fails to represent her case or furnish any documentary evidences, the Ld. CIT(A) is free to decide the issue on merits.

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

Order pronounced in the open Court on 25.06.2025.

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

Sd/-
(MANISH AGARWAL)
ACCOUNTANT MEMBER

Dated: 30.06.2025.

PK/Sr. Ps

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi
