

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'SMC-3', NEW DELHI**

BEFORE SHRI J. SUDHAKAR REDDY, ACCOUNTANT MEMBER

ITA No. 6455/Del/2015

AY: 2010-11

Shri Gurinder Singh vs. ITO, Ward 26(4)
Prop. M/s Super Enterprises New Delhi
WZ 9, Gali no.18
Krishna Park Extn.
Delhi 110 018

PAN: DQEPS 6485 N

(Appellant)

(Respondent)

Appellant by : None
Respondent by : Sh. Anil Sharma, Sr.D.R

ORDER

This is an appeal filed by the assessee directed against the order of the Ld.CIT(Appeals)-15, New Delhi dt. 17.09.2015 pertaining to the A.Y. 2010-11.

2. None appeared on behalf of the assessee despite repeated notice by R.P.A.D. I dispose of the case ex parte on merits qua the assessee after hearing Shri Anil Sharma, Ld.Sr.D.R.

3. In this case the Ld.CIT(A) has not disposed of the appeal on merits. He has dismissed the case for non prosecution. This is not permitted in law. I also find that the Assessing Officer (A.O.) has passed an ex parte order.

3.1. Though the assessee has been negligent and non cooperative, I deem it fit and proper to set aside the issue to the file of the A.O. for fresh adjudication in accordance with law. The assessee is directed to appear before the A.O. either in person or through an Authorized Representative on 24th October, 2016, take notice and cooperate in the implementation of the proceedings. The appeal is set aside to the file of the A.O.

4. In the result the appeal is allowed for statistical purposes.

Order pronounced in the Open Court on 28th September, 2016.

Sd/-

(J. SUDHAKAR REDDY)
ACCOUNTANT MEMBER

Dated: the 28th September, 2016

- *Manga*

Copy forwarded to: -

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

- TRUE COPY -

By Order,

ASSISTANT REGISTRAR

ITAT, Delhi Benches, New Delhi