

impugned order. The assessee has also filed an affidavit in support of this fact that the notice issued by the AO dated 18.11.2011 was received on 01.12.2011. Therefore, the requisite details and documents as well as information could not be filed before the AO as the impugned assessment order was passed on 30.11.2011 prior to receiving of the said notice.

4. In view of the above facts and circumstances when the notice dated 18.11.2011 was received by the assessee only on 1st December 2011, we find that the assessee was not given any appropriate opportunity of hearing before passing the impugned order on 30.11.2011. Accordingly in the facts and circumstances of the case as well as in the interest of justice we set aside the matter to the record of the AO for providing one more opportunity of hearing to the assessee to represent its case.

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

Order pronounced in the open court on 28.01.2016.

-Sd/-

**(O.P.KANT)
ACCOUNTANT MEMBER**

Dated:28/01/2016

A K Keot

Copy forwarded to

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR: ITAT

-Sd/-

**(VIJAY PAL RAO)
JUDICIAL MEMBER**

**ASSISTANT REGISTRAR
ITAT, New Delhi**