

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES : SMC : NEW DELHI

BEFORE SHRI R.S. SYAL, ACCOUNTANT MEMBER

ITA No.5045/Del/2016
Assessment Year : 2010-11

Subhash Chander Gulati,
C-14, Ajay Enclave,
Subhash Nagar,
New Delhi.

Vs. ITO,
Ward-45(4),
New Delhi.

PAN: AAQPG1397J

(Appellant)

(Respondent)

Assessee By : None
Department By : None

Date of Hearing : 21.11.2016
Date of Pronouncement : 21.11.2016

ORDER

This appeal by the assessee relating to the assessment year 2010-11 arises out of the *ex-parte* order passed by the CIT (Appeals) on 21.07.2016.

2. Having gone through the relevant material on record, it is observed that the assessment order was passed *ex parte* u/s 144 of the Act. The

assessee remained absent before the Id. CIT(A) and the Id. first appellate authority summarily dismissed the assessee's appeal without assigning any detailed reasons. In the given facts and circumstances of the case, I am satisfied that the assessee has not been given a fair opportunity to put across his point of view before the authorities below. I, therefore, set aside the impugned order and remit the matter to the file of the AO with a direction to make the assessment afresh as per law after allowing an adequate opportunity of hearing to the assessee.

3. In the result, the appeal is allowed for statistical purposes.

The order pronounced in the open court on 21.11.2016.

Sd/-

[R.S. SYAL]
ACCOUNTANT MEMBER

Dated, 21.11.2016.

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Copy forwarded to:

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

AR, ITAT, NEW DELHI.