

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

BEFORE SHRI N.S. SAINI, ACCOUNTANT MEMBER

**ITA No. 6769/Del/2018
Assessment Year: 2009-10**

Vayuputra Steel Pvt. Ltd. A-127, Wazirpur Group Industrial Area, Delhi. PAN No. AAACV4372R	vs	ACIT Circle 26(1) New Delhi.
APPELLANT		RESPONDENT

Assessee by	Sh. Pratap Gupta, CA
Revenue by	Shri S.L. Anuragi, Sr. DR

Date of Hearing	02.04.2019
Date of Pronouncement	03.04.2019

ORDER

This is an appeal filed by the Assessee against the order of CIT(Appeals)-9, New Delhi dated 13.08.2018.

2. Notice of hearing was sent to the assessee on 02.08.2018 by Speed Post. However, the same was returned back with the postal remarks "No such person". The Bench was of the view that the appeal can be disposed off in the absence of the AR of the assessee considering the arguments of the Department Representative and the materials available on record. Therefore, the appeal was heard *ex parte* qua the assessee and disposed of considering the submission of the Departmental Representative.

3. On a perusal of the order of the CIT(A), it is observed that the CIT(A) has dismissed the appeal of the assessee as the assessee failed to appear on the date of hearing fixed on 08.08.2016.
4. It is observed that in the appellate order passed by the CIT(A), the CIT(A) has stated about the issuance of notice of hearing to the assessee. The CIT(A) nowhere states in the order, whether, the notice issued to the assessee for hearing was served upon the assessee.
5. In the above background of the case, I set aside the order of the CIT(A) and restore the matter back to his file to adjudicate the appeal of the assessee afresh after allowing reasonable and proper opportunity of hearing to the assessee.
6. In the result, the appeal of assessee is allowed for statistical purposes.

Order pronounced in the open court on 03/04/2019

Sd/-
(N.S. SAINI)
ACCOUNTANT MEMBER

Dated: 03.04.2019
*Kavita Arora

Copy forwarded to:

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

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ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	02/04/2019
Date on which the typed draft is placed before the dictating Member	02/04/2019 03/04/19
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	03/04
Date on which the fair order comes back to the Sr. PS/PS	03/04
Date on which the final order is uploaded on the website of ITAT	03/04
Date on which the file goes to the Bench Clerk	03/04
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	