

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'F': NEW DELHI
(Through Video Conferencing)**

**BEFORE,
SHRI SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER
AND
SHRI A.N.MISSHRA, ACCOUNTANT MEMBER**

**ITA No.6022/Del/2017
(ASSESSMENT YEAR 2011-12)**

M/s Richmond Educational Society D-108, Sector-41, Noida-201 301 (U.P.) PAN –AABTR 0992D	Vs	Jt. CIT, Range-1, Noida.
(Appellant)		(Respondent)

Appellant By	Sh. Rajnish Aggarwal, CA
Respondent by	Smt. Sushma Singh, CIT- DR
Date of Hearing	25.02.2021
Date of Pronouncement	25.02.2021

ORDER

PER SUDHANSHU SRIVASTAVA, JM:

This appeal is preferred by the assessee against order dated 30.03.2017 passed by the Learned Commissioner of Income Tax (Appeals)-1, Noida {CIT(A)} for Assessment Year 2011-12.

2.0 At the outset, the Ld. Authorized Representative (AR) submitted that the appeal of the assessee was decided against the assessee being not represented before the Ld. CIT(A). The Ld. Authorized Representative also submitted that an identical fact of assessee not being represented before the Ld. CIT(A), the Tribunal in earlier Assessment Year had restored the appeal to the file of the Ld. CIT(A) for the purpose of being adjudicated on merits. The Ld. Authorized Representative prayed that the assessee should be given an opportunity to present its case before the Ld. CIT(A).

3.0 At the time of hearing, the Ld. Departmental Representative (DR) agreed that the appeal may be restored to the file of Ld. CIT(A).

4.0 Having heard both the parties, and in view of the fact that the assessee was not represented before the Ld. CIT(A) and the order of the Ld. CIT(A) was passed *ex-parte* qua the assessee without looking into the merits of the case, in the interest of substantial justice, and, as both sides have agreed to this at the time of hearing before us; we deem it appropriate to restore this

appeal to the file of Ld. CIT(A) with the direction to adjudicate the issues at hands after giving an opportunity to the assessee to present its case. We also direct the assessee to fully co-operate with the first appellate proceedings, failing which the Ld. CIT(A) shall be at liberty to pass speaking order ex-parte qua the assessee in accordance with law.

5.0 In the final result, the appeal of the assessee stands allowed for statistical purposes.

Order pronounced on 25th February, 2021.

Sd/-

(A.N.MISSHRA)
ACCOUNTANT MEMBER

Dated: 25/02/2021

PK/PS

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

Sd/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

ASSISTANT REGISTRAR
ITAT NEW DELHI