

**In the Income-Tax Appellate Tribunal,
Agra Bench, Agra**

**Before: Shri Laliet Kumar, Judicial Member And
Dr. Mitha Lal Meena, Accountant Member**

**ITA No.13,14/Agr/2021
Assessment Year's 2007-08 & 2008-09**

Smt. Poonam Shivhare R-32, R.P. Colony Tansen Road Gwalior (M.P.) PAN: AGHPS8773R (Appellant)	V.S.	ACIT Circle – 3 Gwalior (M.P.) (Respondent)
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Appellant by	Sh. Pramod Gupta, Adv.
Respondent by	Sh. Sunil Bajpai, CIT, DR

Date of Hearing	11.06.2021
Date of Pronouncement	11.06.2021

ORDER

Per Dr. M. L. Meena, A.M.

Both the captioned appeals, by assessee are directed against order of Ld. CIT(A)- Gwalior. Since the common issue are being involved in these appeals of the same assessee, they are heard together and are being disposed of by this common order for the sake of convenience.

2. At the time of hearing, we have noticed from the record that Ld. CIT(A) has dismissed these appeals ex parte qua the assessee vide para 6 of the impugned orders by treating as dismissed for non-prosecution. Therefore, in the interest of justice, we are of the view that these matters may be restored back to the CIT(A) with a direction to adjudicate the appeals on merit after affording one more adequate opportunity of being heard to the assessee.

3. Ld. DR placed reliance upon the order of the CIT(A) and argued that the assessee was granted sufficient opportunities and the assessee had avoided to attend before the Ld. CIT(A). He has also submitted that the issues are decided on merits in the impugned order though not disputed the fact that the order was passed ex-parte qua the assessee.

4. Having carefully examined the order of the CIT(A) in the aforesaid cases, we find that the CIT(A) has rejected the appeals without hearing the assessee, although, he has discussed the issue on merits. In the light of these facts, we are of the view that CIT(A) has heard the assessee. We, therefore, set aside the order of the CIT(A) and restore the matter back to his file with the direction to adjudicate these appeals afresh on merit after

affording opportunity of being heard to the assessee. The assessee is directed to cooperate in the fresh proceeding before the CIT(A).

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

Order pronounced, in the open Court on 11/06/2021

Sd/-

**(Laliet Kumar)
Judicial member**

Sd/-

**(Dr. Mitha Lal Meena)
Accountant Member**

Dated: /06/2021

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| (1) <i>The appellant</i> | (2) <i>The respondent</i> |
| (3) <i>Commissioner</i> | (4) <i>CIT(A)</i> |
| (5) <i>Departmental Representative</i> | (6) <i>Guard File</i> |

By order

*Sr. Private Secretary
Income Tax Appellate Tribunal
Agra Bench, Agra*