

**(2024) 04 ITAT CK 0021**

**Income Tax Appellate Tribunal (Delhi A Bench)**

**Case No:** Income Tax Appeal No. 201/DEL/2019

AM Infrastructure Private Limited

APPELLANT

Vs

ACIT

RESPONDENT

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**Date of Decision:** April 1, 2024

**Hon'ble Judges:** Saktijit Dey, (VP); N.K. Billaiya, (AM)

**Bench:** Division Bench

**Advocate:** Kanv Bali

**Final Decision:** Allowed

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### **Judgement**

1. This appeal by the assessee is preferred against the order of the CITI(A)-1, New Delhi dated 30.01.2020 pertaining to A.Y.2014-15.
2. The sum and substance of the grievance of the assessee is that the CIT(A) erred in dismissing the appeal exparte thereby confirming the exparte assessment order.
3. None appeared on behalf of the assessee inspite of notices. The DR was heard at length. On perusal of the order of the first appellate authority we find that the assessee did not comply with the notices issued by the CIT(A). The assessee has also not responded to the notices of the AO who was forced to pass an exparte order.
4. Before us also the assessee has chosen not to attend. However, in the interest of justice and fair play we deem it fit to restore the issues to the files of the AO. The AO is directed to decide the issues afresh after affording a reasonable and adequate opportunity of being heard to the assessee and the assessee is directed to attend the assessment proceedings and furnish all necessary details in support of his assessment.
5. In the result, the appeal of the assessee is allowed for statistical purpose.
6. Order pronounced in the open court on 01.04.2024.