

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'C', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. SUDHANSHU SRIVASTAVA, JUDICIAL MEMBER**

ITA No.2760/DEL/2015
Assessment Year: 2012-13

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| Smt. Kulpreet Kochar B-11, Chirag Enclave, New Delhi PAN CHDPK3145E (APPELLANT) | Vs | DCIT Central Circle . 4 ARA Centre, Jhandewalan Extn. New Delhi (RESPONDENT) |
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ITA No.2761/DEL/2015
Assessment Year: 2012-13

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| Rabinder Kaur Kochar B-11, Chirag Enclave, New Delhi PAN AIZPK8914C (APPELLANT) | Vs | DCIT Central Circle . 4 ARA Centre, Jhandewalan Extn. New Delhi (RESPONDENT) |
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| Appellant by | Sh. Santosh Pathak, FCA Sh. Rakesh Tiwari, CA |
| Respondent by | Smt. Meeta Singh, CIT DR |

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| Date of hearing: | 18/06/2018 |
| Date of Pronouncement: | 19/06/2018 |

ORDER**PER N. K. BILLAIYA, AM:**

ITA No. 2760/Del/2015 and 2761/Del/2015 are appeals filed by two different assessee's preferred against the two separate orders of CIT (A)-25, Delhi dated 27.02.2015 pertaining to A. Y. 2012-13.

2. Since common issues are involved in both these appeals they were heard together and are disposed of by this common order for the sake of convenience.

3. The common grievance in both these appeals relate to the lack of opportunity of being heard before the first appellate authority.

4. In support affidavit of Rakesh Kumar Tiwari, CA of the assessee has been filed who in his affidavit has categorically stated that inspite of seeking adjournment for 3-4 days the CIT (A) has observed that no one attended and framed the appellate order.

5. It is prayed that if one more opportunity is given the assessee will be able to defend its case properly.

6. We have given careful consideration to the orders of the authorities below. We have also carefully considered the contents of the affidavit. In our considered opinion and in the interest of justice and fair play it would be appropriate to allow one more opportunity to the assessee before the first appellate authority. We accordingly set aside the matter before the CIT (A). The CIT (A) is directed to afford one more opportunity to the assessee. The

assessee is directed to attend the appellate proceedings and furnish all the necessary details alongwith supporting evidences in support of its claims. The CIT (A) is directed to decide the issue afresh after hearing the assessee.

7. In the result, both the appeals are treated as allowed for statistical purposes.

Order pronounced in the open court on 19.06.2018.

Sd/-

(SUDHANSHU SRIVASTAVA)
JUDICIAL MEMBER

Sd/-

(N. K. BILLAIYA)
ACCOUNTANT MEMBER

NEHA

Date:- 19.06.2018

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

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| Date of dictation | 18.06.2018 |
| Date on which the typed draft is placed before the dictating Member | 19.06.2018 |
| Date on which the typed draft is placed before the Other member | 19.06.2018 |
| Date on which the approved draft comes to the Sr.PS/PS | 19.06.2018 |
| Date on which the fair order is placed before the Dictating Member for Pronouncement | 19.06.2018 |
| Date on which the fair order comes back to the Sr. PS/ PS | 19.06.2018 |
| Date on which the final order is uploaded on the website of ITAT | 19.06.2018 |
| Date on which the file goes to the Bench Clerk | 19.06.2018 |
| Date on which file goes to the Head Clerk. | |
| The date on which file goes to the Assistant Registrar for signature on the order | |
| Date of dispatch of the Order | |