

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC" : DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.49/Del./2018
Assessment Year 2009-2010

Smt. Priyanka Garg, Meerut. C/o. Shri Vinod Kumar Goel, 282, Boundary Road, Civil Lines, Meerut. PAN AFAPG5753R	vs.	The Income Tax Officer, Ward-2(1), Meerut.
(Appellant)		(Respondent)

For Assessee :	Shri V.K. Goel, Advocate
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	10.07.2018
Date of Pronouncement :	10.07.2018

ORDER

This appeal by assessee has been directed against the Order of the Ld. CIT(A), Meerut, dated 07.12.2017, for the A.Y. 2009-2010.

2. After considering the rival submissions, I am of the view that the matter requires reconsideration at the level of the Ld. CIT(A). The Ld. CIT(A) noted four dates of hearing in the appellate order, on which date, none attended before him on

behalf of the assessee. The hearing took place within one month on all the four dates of hearing. Learned Counsel for the Assessee submitted that since he was operated upon when the case were taken-up for hearing before Ld. CIT(A), therefore, he could not move adjournment petition before him and submitted that assessee would not repeat the same mistake. Therefore, matter may be remanded to the Ld. CIT(A) for deciding the appeal of assessee on merits.

3. The Ld. D.R. did not dispute that matter may be remanded to the Ld. CIT(A) in such circumstances.

4. Considering the above facts, I am satisfied that assessee was prevented by sufficient cause in not appearing before the Ld. CIT(A). Further, the appeal of assessee has not been decided on merits because it was disposed off in the absence of the assessee. The matter, therefore, requires reconsideration at the level of the Ld. CIT(A). I, accordingly, set aside the impugned order of the Ld. CIT(A) and restore the appeal of assessee to his file for decision afresh in accordance

with law, by giving reasonable, sufficient opportunity of being heard to the assessee.

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

Order pronounced in the open Court.

Delhi, Dt. 10th July, 2018.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT 'SMC' Bench, Delhi
6.	Guard File.

// BY Order //

Assistant Registrar : ITAT Delhi Benches :
Delhi.