

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "F + SMC": NEW DELHI**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER
AND
SHRI PRASHANT MAHARISHI, ACCOUNTANT MEMBER**

ITA No. 863/Del/2018
Asstt. Year: 2013-14

Mr. Sarat Jain, Kashyap & CO., CAs, 214, Citi Center, Begum Bridge Road, Meerut Uttar Pradesh 250 001	Vs.	DCIT Circle 3 Noida PAN AAJPJ3756D
(Appellant)		(Respondent)

Assessee by:	Shri P.S. Kashyap, Sr. DR
Department by :	Shri S.L. Anuragi, Sr. DR
Date of Hearing	21/08/2018
Date of pronouncement	28/08/2018

ORDER

PER AMIT SHUKLA, J.M.:

The aforesaid appeal has been filed by the assessee against impugned order dated 30.11.2017, passed by Ld. CIT (Appeals) Noida for the quantum of assessment u/s 143(3) for the assessment year 2013-14.

2 In the grounds of appeal the assessee has stated that it had filed adjournment application on the first date of hearing before CIT (A), i.e., 27.7.2017 and the appeal was dismissed on 30.11.2017 without giving any further notice. Apart from that, assessee has also

challenged addition of Rs. 10,50,000/- made u/s 68. Before us, Ld. Counsel submitted that, Ld. CIT (A) has dismissed the appeal for want of prosecution, after rejecting the adjournment application on the ground that the reason given in the adjournment application was not valid.

3. Ld. DR on the other hand submitted that matter can be restored back to the file of the Ld. CIT (A) to decide afresh.

4. On perusal of the impugned order, we find that Ld. CIT (A) has noted that assessee has filed adjournment application on 27.7.2017, wherein it was submitted that the authorized representative could not appear due to last date of filing of return of income which was due on 31st July, 2017 and hence he could not prepare the case. Ld. CIT (A) has held that this is not a valid reason and therefore, he dismissed the appeal for non prosecution without deciding the appeal on merits. Under these facts and circumstances and in the interest of justice, we feel that the entire issue of addition of Rs. 10,50,000/- made u/s 68 should be restored back to the file of the Ld. CIT(A) to be decided afresh after giving due opportunity to the assessee. We order accordingly.

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

Order pronounced in the Open Court on 28th August, 2018.

sd/-

sd/-

(PRASHANT MAHARISHI)
ACCOUNTANT MEMBER

(AMIT SHUKLA)
JUDICIAL MEMBER

Dated: 28/08/2018

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi