

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'SMC' BENCH,
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SHRI KULDIP SINGH, JUDICIAL MEMBER

ITA No. 1890/DEL/2018
[Assessment Year: 2011-12]

Shri Laxmi Datt Mishra
S/o Shri L.D. Mishra
J-137, Block - J, Saket,
Malviya Nagar, New Delhi

Vs.

The I.T.O.
Ward -23(3)
New Delhi

PAN : AGDPM 3897 P

[Appellant]

[Respondent]

Date of Hearing : 30.08.2018
Date of Pronouncement : 31.08.2018

Assessee by : Shri Rahul Chaurasia, CA
Revenue by : Shri D.S. Rawat, Sr.DR

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

This appeal by the assessee is preferred against the order of the
Commissioner of Income Tax [Appeals]-I, New Delhi dated 02.12.2016
pertaining to assessment year 2011-12.

2. The sum and substance of the grievance raised by the assessee is that the CIT(A) has erred in dismissing the appeal for non-appearance.

3. We have carefully considered the orders of the first appellate authority. Vide notice dated 22.09.2015, the first appellate authority posted the appeal for hearing on 1.10.2015 and on the request of the ld. AR, the case was adjourned to 16.11.2015. However, there was no compliance on the said date. The CIT(A) further gave two more opportunities and finally dismissed the appeal in limine.

4. In our considered opinion, the first appellate authority should have decided the appeal on merits of the case and, therefore, we are of the view that the assessee deserves one more opportunity. We, accordingly, restore the matter to the file of the CIT(A). The CIT(A) is directed to decide the appeal on merits after giving reasonable opportunity of being heard to the assessee.

5. In the result, the appeal filed by the assessee in ITA No. 1890/DEL/2018 is allowed for statistical purposes.

The order is pronounced in the open court on 31.08.2018.

Sd/-

**[KULDIP SINGH]
JUDICIAL MEMBER**

sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 31st August, 2018

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

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