

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.4142/Del./2018
Assessment Year 2013-14

Neha Aggarwal M-180, Gali No. 11, Near Sai Baba Mandir, Shastri Nagar, New Delhi. AGVPA0665L	vs.	Income Tax Officer, Ward 2(1), Noida.
(Appellant)		(Respondent)

For Assessee :	Ms. Rano Jain, Adv. & Sh. Pranshu Singhal, CA
For Revenue :	Dr. Anjula Jain, Sr. DR

Date of Hearing :	17.10.2018
Date of Pronouncement :	17.10.2018

ORDER

This appeal by assessee has been directed against the order of Ld. CIT(A)-12, New Delhi dated 16.03.2018 for AY 2013-14.

2. Ld. CIT(A) noted in the impugned order that on the date fixed on 29th May, 2017 none attended on behalf of the

assessee before him, however, adjournment letter along with Power of Attorney was filed, therefore, appeal was adjourned to 30.06.2017. Thereafter, appeal was fixed before him on 01.11.2017, 20.11.2017, 15.12.2017 and 12.01.2018, however, there were no compliance from the side of the assessee. Ld. CIT(A) also records that appeal was fixed on 14.03.2018 and on that date letter of adjournment was received on Dak Counter. However, no adjournment was granted. Ld. CIT(A) noted that assessee is not interested in pursuing the appeal. The appeal of the assessee was decided on merit and same was dismissed.

3. After considering the rival submissions, I am of the view that the matter requires reconsideration at the level of the Ld. CIT(A). Ld. Counsel for the assessee submitted that appeal was fixed on 14.03.2018 and for that date the request for adjournment was made, however, it was not granted and no intimation has been given for the rejection. Therefore, one more chance may be given to the assessee to argue the appeal

on merits before Ld. CIT(A). Though the Ld. DR relied upon the order of Ld. CIT(A) but did not dispute that one more chance could be given to the assessee to argue the appeal on merits. Considering the facts of the case, in the light of the fact that assessee requested for adjournment on 14.03.2018 which was not considered favourably and appeal was decided ex-parte considering the non-compliance on earlier dates would clearly prove that appeal has been decided ex-parte without giving reasonable sufficient opportunity of being heard to the assessee. The interest of justice requires that one more chance could be given to the assessee to argue the appeal on merits before Ld. CIT(A). I, accordingly, set aside the impugned order and restore the appeal of the assessee to the file of Ld. CIT(A) with direction to re-decide appeal of the assessee on merits by giving reasonable sufficient opportunity of being heard to the assessee. Assessee is directed to cooperate with the Ld. CIT(A) in disposal of the appeal.

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

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 17.10.2018

*Kavita Arora

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.

Date of dictation	17.10.2018
Date on which the typed draft is placed before the dictating Member	17.10.2018
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	17.10.2018
Date on which the fair order is placed before the Dictating Member for pronouncement	17.10.2018
Date on which the fair order comes back to the Sr. PS/PS	17.10.2018
Date on which the final order is uploaded on the website of ITAT	17.10.2018
Date on which the file goes to the Bench Clerk	17.10.2018
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	