

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

**BEFORE SH. R.K. PAND, ACCOUNTANT MEMBER**

ITA No.2184/Del/2018  
Assessment Year: 2014-15

<b>Satya Narayan Yadav C-240, Alpha-II, Greater Noida, Gautam Budh Nagar, U. P. – 2011310 PAN : ABBPY1488N (APPELLANT)</b>	Vs	<b>ITO Ward-3(3) Noida  (RESPONDENT)</b>
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Appellant by	Sh. Akhil Kansal, CA
Respondent by	Sh. P.S. Thuing Aleng, Sr. DR

Date of hearing:	11/12/2018
Date of Pronouncement:	11/12/2018

**ORDER**

**PER R.K. PANDA, AM:**

This appeal filed by the assessee is directed against the order dated 29.12.2017 passed by the CIT (A)-I, Noida relating to A. Y. 2014-15.

2. The assessee in his various grounds of appeal has challenged the exparte order of the CIT(A) dismissing the appeal

filed by him for non prosecution.

2.1 An adjournment application was filed by the assessee seeking adjournment of the case. However, after perusal of the order of the CIT(A), request of the assessee seeking adjournment of the case was rejected and appeal is being decided on the basis of material available on record and after hearing the Ld. DR.

3. Perusal of the orders of the authorities below shows that the assessee is an individual and filed his return of income on 29.01.2015 declaring total income of Rs.4,84,320/-. The Assessing Officer completed the assessment u/s 143 (3) determining the total income at Rs.22,72,112/-. The assessee preferred the appeal before the CIT(A). However due to non appearance before him the Ld. CIT(A) dismissed the appeal for non prosecution. However, I find the Ld. CIT(A) has not decided the issue on merit. Considering the totality of the facts of the case and in the interest of justice I deem it proper to restore the issue to the file of the CIT (A) with a direction to grant one final opportunity to the assessee to substantiate his case. The assessee is also hereby directed to appear before the CIT(A) without seeking any adjournment under any pretext failing which the Ld. CIT(A) is at liberty to pass appropriate order as per law. The grounds raised by the assessee are accordingly allowed for statistical purposes.

4. In the result, the appeal filed by the assessee is allowed for statistical purpose.

The order was pronounced in the open court at the time of hearing itself i.e. on 11.12.2018.

Sd/-  
**(R. K. PANDA)**  
**ACCOUNTANT MEMBER**

*\*NEHA\**

*Date:- .12.2018*

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	11.12.2018
Date on which the typed draft is placed before the dictating Member	11.12.2018
Date on which the approved draft comes to the Sr.PS/PS	11.12.2018
Date on which the fair order is placed before the Dictating Member for Pronouncement	11.12.2018
Date on which the fair order comes back to the Sr. PS/ PS	11.12.2018
Date on which the final order is uploaded on the website of ITAT	11.12.2018
Date on which the file goes to the Bench Clerk	
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	