

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

BEFORE SHRI N.S. SAINI, ACCOUNTANT MEMBER

**ITA No. 6719/Del/2018
Assessment Year: 2009-10**

Sakuntala Devi Village-Dastura, Post-Bichat Sujanpur, Bulandshahr. PAN No. DNQPD2476F	vs	ITO Ward 3(2) Bulandshahr.
APPELLANT		RESPONDENT

Assessee by	Sh. K. Sampath, Adv. Sh. V.Raja Kumar, Adv.
Revenue by	Shri S.L. Anuragi, Sr. DR

Date of Hearing	02.04.2019
Date of Pronouncement	02.04.2019

ORDER

This is an appeal filed by the Assessee against the order of CIT(Appeals), Ghaziabad dated 31.07.2018.

2. Notice of hearing was sent to the assessee on 19.07.2018 by Speed Post. The said notice has not been returned back by the postal authorities un-served.
3. Ld. AR of the Assessee submitted that the appeal of the assessee was fixed for hearing on 05.07.2018 and 25.07.2018. The CIT(A) observed that there was no compliance to send the notices. Therefore, the appeal of the assessee was dismissed.

3. The Authorized Representative of the assessee submitted that in the interest of justice the matter should be remanded back to his file for adjudicating the appeal on merits.
4. The Departmental Representative had no objection to the above submission of the AR of the assessee.
5. In the above facts and circumstances of the case, I am of the considered opinion that in order to render substantial justice to the assessee the appeal should be restored back to the file of the CIT(A) for adjudication afresh after allowing reasonable and proper opportunity of the hearing to the assessee. I, therefore, set aside the order of the CIT(A) and remand the matter back to his file for adjudicating the appeal of the assessee afresh after allowing reasonable and proper opportunity of the hearing to the assessee.
6. In the result appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 02/04/2019

Sd/-
(N.S. SAINI)
ACCOUNTANT MEMBER

Dated: 02.04.2019
*Kavita Arora

Copy forwarded to:

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

TRUE COPY

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	02/04/2019
Date on which the typed draft is placed before the dictating Member	02/04/2019
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	02/04
Date on which the fair order comes back to the Sr. PS/PS	03/04
Date on which the final order is uploaded on the website of ITAT	03/04
Date on which the file goes to the Bench Clerk	03/04
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	