

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

**BEFORE SHRI N.S. SAINI, ACCOUNTANT MEMBER**

**ITA No. 6653/Del/2018  
Assessment Year: 2009-10**

Parveen Sharma B-6 (Basement), J S Arcade, Near Bikanervala, Opp. Metro Pillar No. 65, Sector-18, Noida, Uttar Pradesh. <b>PAN No. BFBPK6039J</b>	vs	ITO Ward 2(5) Noida
<b>APPELLANT</b>		<b>RESPONDENT</b>

<b>Assessee by</b>	<b>Sh. Chaman Singh, CA</b>
<b>Revenue by</b>	<b>Shri S.L. Anuragi, Sr. DR</b>

<b>Date of Hearing</b>	<b>03.04.2019</b>
<b>Date of Pronouncement</b>	<b>04.04.2019</b>

**ORDER**

This is an appeal filed by the Assessee against the order of CIT(Appeals)-1, Noida dated 28.03.2018.

2. At the outset, Ld. AR of the assessee submitted that the appeal of the assessee was dismissed by the CIT(A) on the ground that the appeal was fixed for hearing on 14.03.2018 and 27.03.2018 when none appeared on behalf of the assessee. It was submitted that the assessee could not appear as notice of hearing

was not received by him. Hence, it was prayed that the matter should be restored to the file of the CIT(A) for adjudicating the appeal of the assessee afresh.

3. The DR had no objection to the submission of the AR of the assessee.

4. In the above facts and circumstances of the case, I am of the considered opinion that the CIT(A) has stated in his order that the case was fixed for hearing on 14.03.2018 and again on 27.03.2018 when the assessee did not appear before him and, therefore, dismissed the appeal of the assessee for want of prosecution. The CIT(A) in his order nowhere states that notice of hearing issued by him was served upon the assessee in absence of the same. I am of the considered opinion that dismissal of the appeal of the assessee for want of prosecution for not justified. Hence, I set aside the order of the CIT(A) and restore the matter back to his file to adjudicate the appeal of the assessee afresh after allowing reasonable and proper opportunity of hearing to the assessee.

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

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

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

Dated: 04.04.2019

\*Kavita Arora

Copy forwarded to:

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

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ASSISTANT REGISTRAR  
ITAT NEW DELHI

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