

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

BEFORE SHRI N.S. SAINI, ACCOUNTANT MEMBER

**ITA No. 6641/Del/2018
Assessment Year: 2009-10**

Sahib Ali, C/o M/s Sanjeev Anand & Associates, 77, Navyug Market, Ghaziabad. PAN No. CAGPA9597Q	vs	ITO Ward 2(3) Ghaziabad.
APPELLANT		RESPONDENT

Assessee by	Sh. Sumit Gupta, CA
Revenue by	Shri S.L. Anuragi, Sr. DR

Date of Hearing	03.04.2019
Date of Pronouncement	04.04.2019

ORDER

This is an appeal filed by the Assessee against the order of CIT(Appeals) Ghaziabad dated 25.07.2018.

2. At the outset, the Ld. AR of the assessee submitted that the CIT(A) has dismissed the appeal of the assessee as the assessee failed to appear before him on the date of hearing fixed on 19.07.2018 by sending notice through Speed Post. He submitted that the assessee could not appear as the assessee had not received the notice of hearing. Hence, he prayed that the matter should be restored back to the file of the CIT(A) for adjudicating afresh after allowing reasonable opportunity of hearing to the assessee.

3. The Ld. Departmental Representative had no objection to the above submission of the AR of the assessee.

4. In the above facts and circumstances of the case, I set aside the order of the CIT(A) and remand 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 assessee is allowed.

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

TRUE COPY

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	