

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

BEFORE SHRI N.S. SAINI, ACCOUNTANT MEMBER

**ITA No. 6665/Del/2018
Assessment Year: 2013-14**

GSR Industries 187-188-189, NSEZ Noida, Dadri Road, Phase-2, Gautam Budh Nagar, Noida, Uttar Pradesh. PAN No. AAJFG0729P	vs	ITO Ward 1(4) Noida
APPELLANT		RESPONDENT

Assessee by	Sh. Prakash Sinha, 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)-1, Noida dated 30.07.2018.

2. At the outset, the Ld. AR of the assessee argued and submitted that the appeal of the assessee was dismissed by the CIT(A) on the ground that assessee did not appear on the date of hearing fixed on 16.10.2017. The CIT(A) observed that the assessee had received a notice on 07.07.2018 for the hearing

scheduled for 10.07.2018 and the Appellant had enough time available to prepare its case. On the other hand, the contention of the assessee is that the assessee was preparing a paper book to be filed before the CIT(A) and have requested for adjournment of hearing by at least 15 days. He has submitted that the CIT(A) was not justified in not granting time to the assessee and dismissing the appeal of the assessee. Therefore, the order of the CIT(A) should be set aside and the matter be remanded to his file for fresh adjudication of the appeal of the assessee.

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

4. In the above facts and circumstances of the case, I am of the considered view that the CIT(A) was not justified in rejecting the adjournment application of the assessee, wherein the AR of the assessee sought time for filing paper book before him. It is also an undisputed fact that notice of hearing for 10.07.2018 was received by the assessee only on 07.07.2018 and, therefore, the assessee did not have sufficient time to prepare the paper book and hence, requested for time. Therefore, in the interest of substantial justice, 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 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	

