

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

BEFORE SHRI N.S. SAINI, ACCOUNTANT MEMBER

**ITA No. 7478/Del/2018
Assessment Year: 2014-15**

Nagesh Hosiery Export Ltd. G T Road (West), Village-Bhora, Ludhiana, Punjab.	vs	ITO Ward 17(3) New Delhi.
PAN No. AAACN0537E		
APPELLANT		RESPONDENT

Assessee by	Sh. Munshi Ram, Finance Manager
Revenue by	Shri S.L. Anuragi, Sr. DR

Date of Hearing	11.04.2019
Date of Pronouncement	24.04.2019

ORDER

This is an appeal filed by the assessee against the order of Ld. CIT(Appeals)-6, Delhi dated 25.09.2018 for AY 2014-15.

2. At the time of hearing, the Ld. AR of the assessee submitted that notice of hearing was sent by the CIT(A) on 11.06.2018 for the date of hearing fixed on 11.07.2018, 18.07.2018 for the hearing fixed on 14.08.2018 and 24.08.2018 for hearing fixed on 19.09.2018 through Speed Post. Since, no one appeared before him. The appeal of the assessee was dismissed by the CIT(A). It was submitted that the said notice of hearing was not received by the assessee and, therefore, compliance of the same could not be made by the assessee. Hence, he prayed that in the interest of

justice, one more opportunity should be granted to the assessee to present its appeal before the CIT(A).

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

4. After considering the rival submissions and perusing the material on record, I find that the Ld. CIT(A) in his order though stated that notice of hearing was sent to the assessee on three occasions fixing the appeal for hearing but nowhere in his order the CIT(A) has mentioned that the notice of hearing was served upon the assessee. In absence of the same, I am of the considered view that dismissal of appeal of the assessee was not justified. In order to render substantial justice to the assessee, I set aside the order of the CIT(A) and restore the appeal back to his file for adjudicating the same after allowing reasonable and proper opportunity of hearing to the assessee.

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

Order pronounced in the open court on 24/04/2019

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

Dated: 24.04.2019

*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	16/04/2019
Date on which the typed draft is placed before the dictating Member	16/04/19
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	24.4.19
Date on which the fair order comes back to the Sr. PS/PS	24.4.19
Date on which the final order is uploaded on the website of ITAT	25.4.19
Date on which the file goes to the Bench Clerk	25.4.19
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	