

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'SMC' BENCH,  
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER

ITA No.7298/DEL/2018  
[Assessment Year: 2014-15]

Smt. Mukti Bhatnagar  
1, Ambedkar Bhawan, Subharti Puram  
Delhi haridwar Bye Pass Road, Meerut

Vs.

The D.C.I.T.  
Central Circle  
Meerut

PAN: ACCPB 4857 E

[Appellant]

[Respondent]

Date of Hearing : 23.04.2019  
Date of Pronouncement : 26.04.2019

Assessee by : Shri Ramit Kakkar, Adv.

Revenue by : Shri S.L. Anuragi, Sr. DR

**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER:**

This appeal by the assessee is preferred against the order of the Commissioner of Income Tax [Appeals] - IV, Kanpur dated 04.10.2018 pertaining to A.Y 2014-15.

2. The solitary grievance of the assessee is that the CIT(A) erred in sustaining the addition of Rs. 1.25 lakhs made by the Assessing Officer u/s 68 of the Income-tax Act, 1961 [hereinafter referred to as 'the Act'].

3. At the very outset, the ld. AR stated that the assessee could not attend the appellate proceedings before the CIT(A) as she was residing in Delhi and had received the notice through E-mail. The ld. AR pointed out that though on the first occasion, an adjournment was sought, which was granted, but on the subsequent date of hearing, the ld. AR could not attend the proceedings at Kanpur and the appeal was decided ex parte. The ld. AR pleaded for one more opportunity to explain the case.

4. Though the ld. DR strongly supported the findings of the CIT(A), but did not oppose to the restoration of the appeal to the CIT(A).

5. I have given thoughtful consideration to the orders of the first appellate authority. The appeal has been decided ex parte. Though the notices were served electronically, but the contention of the ld.

AR that on the date of hearing at Kanpur, the counsel could not reach on the specified date cannot be brushed aside lightly. In the interest of justice I deem it fit to restore the appeal to the file of the CIT(A). The CIT(A) is directed to decide the appeal afresh after serving notice upon the assessee and after giving reasonable opportunity of being heard to the assessee.

6. In the result, the appeal filed by the assessee in ITA No. 7458/DEL/2018 is allowed for statistical purposes.

The order is pronounced in the open court on 26.04.2019.

Sd/-

[N.K. BILLAIYA]  
ACCOUNTANT MEMBER

Dated: 26<sup>th</sup> April, 2019.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,  
ITAT, New Delhi

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