

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

Before Sh. N. S. Saini, Accountant Member

ITA No. 7199/Del/2018 : Asstt. Year : 2010-11

Rekha Singhania, B-11, 1 st Floor, Anand Bhawan, South Extn. II, New Delhi-110049	Vs	Income Tax Officer, Ward-53(5), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. AOGPS7373Q		

**Assessee by : Sh. Nippun Mittal, CA
Revenue by : Sh. S. L. Anuragi, Sr. DR**

Date of Hearing: 11.04.2019	Date of Pronouncement: 29.04.2019
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ORDER

This is an appeal filed by the assessee against the order of Commissioner of Income Tax (Appeals)-18, New Delhi dated 25.10.2018.

2. The Authorized Representative of the assessee has filed adjournment application which was rejected by the Bench as the reason for seeking adjournment of hearing was not found to be plausible one.

3. It is observed from the order of the Commissioner of Income Tax (Appeals) that the appeal of the assessee was dismissed by him as the assessee did not appear on the dates of hearing fixed by him. The details of which are as follows:

<i>Date of notice</i>	<i>Date of hearing fixed</i>	<i>Remark</i>
07.05.2018	17.05.2018	Notice sent through e-mail. On the request of the AR, the hearing was adjourned to 31.05.2018. On 31.05.2018,

		<i>there was no compliance.</i>
<i>07.06.2018</i>	<i>14.06.2018</i>	<i>Notice sent through speed post. On the request of the AR, the hearing was adjourned to 12.07.2018. On 12.07.2018, there was no compliance.</i>
<i>16.07.2018</i>	<i>26.07.2018</i>	<i>No Compliance, Notice sent through speed post.</i>
<i>29.08.2018</i>	<i>06.09.2018</i>	<i>No Compliance, Notice sent through speed post.</i>
<i>13.09.2018</i>	<i>20.09.2018</i>	<i>No Compliance, Notice sent through speed post.</i>
<i>08.10.2018</i>	<i>17.10.2018</i>	<i>No Compliance, Notice sent through speed post.</i>

4. Before me, the Authorized Representative of the assessee requested for grant one more opportunity of hearing to the assessee. However, he could not show any good reason for not appearing before the Commissioner of Income Tax (Appeals) on the dates of hearing fixed by him.

5. The Id. Departmental Representative vehemently opposed the submissions of the Authorized Representative of the assessee for grant of one more opportunity of hearing.

6. I have considered the rival submissions and perused the orders of the lower authorities and materials available on record. The undisputed facts in this appeal are that the appeal of the assessee was dismissed by the Commissioner of Income Tax (Appeals) as the assessee failed to appear before him on the dates fixed for hearing by him. Though the Authorized Representative of the assessee requested for grant of one more opportunity to present the appeal before the Commissioner of Income Tax (Appeals), however, he could not show any good reason for not appearing before the Commissioner of Income Tax (Appeals) on the dates of hearing fixed by him. However, I am of the considered view that in order to render substantial justice in the case one more opportunity should be granted to the assessee but by imposing a cost on the assessee. I impose a cost of Rs.1000/- on the assessee and restore

the appeal back to the file of the Commissioner of Income Tax (Appeals) for adjudicating the appeal of the assessee afresh after allowing reasonable and proper opportunity of hearing to the assessee. The assessee is directed to deposit Rs.1000/- towards cost before date of hearing before the Commissioner of Income Tax (Appeals) and file an evidence to that effect before the Commissioner of Income Tax (Appeals) as well as the Tribunal. With these directions, the appeal of the assessee is allowed for statistical purposes.

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

(Order pronounced in the Court on 29th day of April, 2019 at New Delhi)

Sd/-
(N. S. Saini)
Accountant Member

Dated: 29/04/2019

Subodh

Copy forwarded to:

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

ASSISTANT REGISTRAR