

**In the Income-Tax Appellate Tribunal,
Delhi Bench 'Friday', New Delhi**

**Before : Shri H.S. Sidhu, Judicial Member And
Shri B.R.R. Kumar, Accountant Member**

**ITA No. 673/Del/2019
Assessment Year: 2008-09**

Dharam Vir Singh, D-471, Ashram Road, Nand Gram, Ghaiabad. PAN-DDFPS2272K (Appellant)	vs.	Income-tax Officer, Ward 1(2), Ghaziabad. (Respondent)
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Appellant by	Sh. Anuj Jain, C.A.
Respondent by	Sh. S.L. Anuragi, Sr. DR

Date of Hearing	21.06.2019
Date of Pronouncement	03.07.2019

ORDER

Per BRR Kumar, A.M.:

Before us, during the hearing of the stay petition, it was argued that owing to the low literacy, the assessee could not properly understand the notices and hence, could not attend the hearing before the Ld. CIT(A). The ld. AR pleaded that, given a chance, he would appear and submit all relevant documents before the authorities for which ld. DR has fairly conceded to the proposal. Hence, keeping in view the facts and circumstances, we feel that interest of justice would be well served and no prejudice would be caused to the Revenue, if the case is remanded back to the file of the ld. CIT(A) for adjudication on merits. The ld. CIT(A) may take in consideration the material/evidence given by the assessee and may call for remand report, as deemed fit, as per provisions of law. The

assessee is directed not to seek unnecessary adjournment and comply to all the notices issued by the Revenue and furnish all the details relevant for completion of the appellate proceedings.

2. As a result, the appeal is treated as allowed for statistical purposes.

Order pronounced in the open court.

Sd/-

(H.S. Sidhu)
Judicial member

Sd/-

(B.R.R. Kumar)
Accountant Member

Dated: 03/07/2019

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Copy of order forwarded to:

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|---------------------------------|--------------------|
| (1) The appellant | (2) The respondent |
| (3) Commissioner | (4) CIT(A) |
| (5) Departmental Representative | (6) Guard File |

By order

*Assistant Registrar
Income Tax Appellate Tribunal
Delhi Benches, New Delhi*

		Date	
1.	Draft dictated (DNS)	24.06.19	PS
2.	Draft placed before author	25.06.19	PS
3.	Draft proposed & placed before the second member		JM/AM
4.	Draft discussed/approved by Second Member.		JM/AM
5.	Approved Draft comes to the Sr.PS/PS		PS/PS
6.	Order Uploaded on		PS/Sr PS
6.	Kept for pronouncement on		PS
7.	File sent to the Bench Clerk		PS
8.	Date on which file goes to the AR		
9.	Date on which file goes to the Head Clerk.		
10.	Date of dispatch of Order.		