

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC": DELHI

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.365/Del./2019
Assessment Year 2015-2016

Smt. Gayatri Rishi Pal Singh Nivhal, SF-4, Plot No.657, Shakti Khand-4, Indirapuram, Ghaziabad. PAN ADBPN2966N	vs.,	The Income Tax Officer, Ward-1(2), CGO Complex-1, Hapur Chungi, Ghaziabad.
(Appellant)		(Respondent)

For Assessee :	-None-
For Revenue :	Shri S.L. Anuragi, Sr. D.R.

Date of Hearing :	28.08.2019
Date of Pronouncement :	02.09.2019

ORDER

This appeal by Assessee has been directed against the Order of the Ld. CIT(A), Ghaziabad, Dated 31.10.2018, for the A.Y. 2015-2016.

2. I have heard the Learned DR. And perused the impugned order.

3. In this case, the Ld. CIT(A) found that appeal of assessee is time barred by more than two months. Notice was sent to assessee through speed post and email. The

assessee in response thereto explained the reasons for delay in filing the appeal due to illness. The Ld. CIT(A) noted that no medical certificate is filed in support of the above allegation. Therefore, appeal of assessee were dismissed considering it to be time barred. The order would show that Ld. CIT(A) has not recorded presence of the assessee or his Counsel in the order. It, therefore, appears that after initial explanation of assessee, no further opportunity have been granted to assessee to substantiate the application for condonation of delay. Therefore, the matter requires reconsideration at the level of the Ld. CIT(A). I, accordingly, set aside the impugned order and restore the appeal of assessee to the file of Ld. CIT(A), Ghaziabad with a direction to re-decide the appeal of assessee, by giving reasonable, sufficient opportunity of being heard to the assessee and to give further opportunity to the assessee to adduce sufficient evidence in support of the explanation for condonation of delay in filing the appeal.

4. In the result, appeal of Assessee allowed for statistical purposes.

Order pronounced in the open Court.

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Delhi, Dated 2nd September, 2019

VBP/-

Copy to

1.	The appellant
2.	The respondent
3.	CIT(A) concerned
4.	CIT concerned
5.	D.R. ITAT "SMC" Bench
6.	Guard File

//By Order//

Asst. Registrar : ITAT : Delhi Benches :
Delhi.

Date of dictation	28.08.2019
Date on which the typed draft order is placed before the dictation Member	30.08.2019
Date on which the approval draft comes to the Sr. PS	02.09.2019
Date on which the fair order is placed before the Dictation member for pronouncement	02.09.2019
Date on which the fair order comes back to the Sr. P.S.	02.09.2019
Date on which the final order is uploaded on the website of ITAT	02.09.2019
Date on which the file goes to the Bench Clerk	02.09.2019
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.	