

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

BEFORE SHRI H. S. SIDHU, JUDICIAL MEMBER

I.T.A. No. 2446/Del/2019
Assessment Year: 2010-11

MAYA TYAGI,
C/O KASHYAP & CO.
114/214, CITI CENTRE, BGEGUM
BRIDGE ROAD,
MEERUT - 250001
(PAN: AKQPT1277N)
(ASSEESSEE)

VS. ITO, BARAUT
AAYAKAR BHAWAN, BHAGWAN
MAHAVEER ROAD,
NEAR SHIV MURTI,
MEERUT - 250611

(RESPONDENT)

Assessee by: Sh. Premjit S. Kashyap, CA
Revenue by: Ms. Rakshi Vimal, Sr. DR.

ORDER

This appeal is filed by assessee against the Order dated 28.08.2018 passed by the Ld. CIT(A), Meerut relating to Assessment Year 2010-11.

2. Facts narrated by the revenue authorities are not disputed by both the parties, hence, the same are not repeated here for the sake of brevity.

3. During the hearing, Ld. counsel for the assessee has stated that Ld. CIT(A) has not given sufficient opportunity to the assessee for substantiating the claim to the assessee and passed the exparte order without hearing the assessee. He further stated that assessee is having all the necessary evidences for substantiating the claim of the assessee. Hence, he requested that the issues in dispute may be remitted back to the file of the Ld. CIT(A) to decide the same afresh, as per law after giving adequate opportunity of being heard to the assessee.

4. On the contrary, Ld. DR relied upon the orders of the revenue authorities.

5. I have heard both the parties and perused the records especially the orders of the revenue. No doubt that the assessee remained non-cooperative before the Ld. CIT(A), but I find that very short adjournment has been given by the Ld. CIT(A) to the assessee for which the assessee could not substantiate her claim. Even otherwise, assessee remained non-cooperative for appearance before the Ld. CIT(A). Ld. Counsel for the assessee undertakes to appear before the Ld. CIT(A) and will cooperate in speedy disposal of the appeal as well as not seek any unnecessary adjournment before the Ld. CIT(A). In the interest of justice, I set aside the issues in dispute to the file of the Ld. CIT(A) for hearing on **26.11.2019 at 10.00 AM** with the directions to decide the same afresh, after giving adequate opportunity of being heard to the assessee. It is made clear that no notice for hearing will be issued by the Ld. CIT(A). Assessee is also directed through her Counsel to appear before the Ld. CIT(A) on **26.11.2019 at 10.00 AM** for hearing to substantiate her case and did not take any unnecessary adjournment in the case.

6. In the result, the appeal filed by the assessee stands allowed for statistical purposes.

Order pronounced on 30/09/2019.

Sd/-
[H.S. SIDHU]
JUDICIAL MEMBER

Date 30/09/2019

"SRB"

Copy forwarded to: -

1. Appellant -
2. Respondent -
3. CIT
4. CIT (A)
5. DR, ITAT TRUE COPY

By Order,

Assistant Registrar, ITAT, Delhi Benches