

आयकर अपीलिय अधिकरण, दिल्ली न्यायपीठ "डी", नई दिल्ली में

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

सुश्री सुषमा चावला, न्यायिक सदस्य एवं श्री आर.कापांडा, लब्धा सदस्य का समक्ष  
**BEFORE MS. SUSHMA CHOWLA, JM & SH.R.K.PANDA, AM**

आयकर अपील सं. / ITA No.5304/Del/2016

निर्धारण वर्ष / Assessment Year: 2010-11

K C Saxena,  
E-07, Aryan Nagar Apartments,  
91, I.P. Extension,  
New Delhi-110092.  
PAN-AISPS6695M.

.....अपीलार्थी / Appellant

vs

The ITO,  
Ward-64(2), New Delhi.

..... प्रत्यर्थी / Respondent

अपीलार्थी की ओर स□/ Appellant by : None

प्रत्यर्थी की ओर स□/ Respondent by : Dr.V.K.Chadha, Sr.DR

सुनवाई की तारीख / Date of Hearing: 04.12.2019	घोषणा की तारीख / Date of Pronouncement: 11.12.2019
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**आदेश / ORDER**

**PER SUSHMA CHOWLA, JM:**

The appeal filed by assessee is against order of CIT(A)-21, New Delhi dated 08.07.2016 relating to assessment year 2010-11 passed u/s 154 of the Income Tax Act, 1961 (in short "Act").

2. When the appeal was called for hearing, none appeared on behalf of the assessee. The appeal was earlier also adjourned at the request of the assessee on 17.09.2019 & 25.11.2019. On the previous date of hearing i.e. 25.11.2019, the Ld. Counsel for the assessee was asked to file his Power of Attorney but till date, no Power of Attorney has been filed by the said person. Accordingly, we proceed to decide the present appeal ex-parte qua the assessee but after hearing the Ld.DR.

3. On perusal of record, we find that the appeal of the assessee has been dismissed in limine as the appeal was filed after a delay of 216 days before the CIT(A). We also note that the assessee is a senior citizen and had some medical ailments at the relevant time. Following the principles of natural justice, we deem it fit to remand the matter back to the file of the CIT(A) who shall first decide the plea of the assessee vis-a-vis condonation of delay in filing the appeal late before him and also decide the issue on merits. Reasonable opportunity of hearing shall be provided to the assessee in this regard. The assessee is also directed to appear before the CIT(A). Thus, grounds raised by the assessee are allowed.

4. In the result, the appeal of assessee is allowed.

Order pronounced in the open court on 11<sup>th</sup> day of December, 2019.

**Sd/-**  
**(R.K.PANDA)**  
लक्षा सदस्य/ACCOUNTANT MEMBER

**Sd/-**  
**(SUSHMA CHOWLA)**  
न्यायिक सदस्य/JUDICIAL MEMBER

दिल्ली / दिनांक Dated : 11<sup>th</sup> December, 2019.

\* Amit Kumar \*

आदशा की प्रतिलिपि अग्रषित/Copy of the Order is forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. आयकर आयुक्त(अपील) / The CIT(A)
4. मुख्य आयकर आयुक्त / The Pr. CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, दिल्ली / DR, ITAT, Delhi
6. गार्ड फाईल / Guard file.

आदशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

सहायक रजिस्ट्रार, आयकर अपीलीय अधिकरण ,दिल्ली  
Assistant Registrar, ITAT, Delhi