

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

BEFORE MRS. DIVA SINGH, JUDICIAL MEMBER

ITA No.2268/Del/2019

Assessment Year: 2013-14

Virender Goel, Prop. of M/s Kartikeyan Enterprises, 1311/8A, Tara Mansion, Fasil Road, Ajmeri Gate, Delh-110006	Vs.	Income Tax Officer, Ward-46(4), New Delhi.
PAN : ACEPG 9109M		
(Appellant)		(Respondent)

Appellant by	Shri Rajesh Mahna, Adv.
Respondent by	Smt. Rinku Singh, Sr. DR
Date of hearing	05.02.2020
Date of pronouncement	06.02.2020

ORDER

The present appeal has been filed by the assessee wherein the correctness of the order dated 27.06.2016 of CIT(A)-16, New Delhi pertaining to 2013-14 assessment year is assailed on various grounds including ground no. 2 which reads as under:

“2. Because the ld. CIT(A) has dismissed the appeal as being filed beyond the period of limitation instead of condonation of delay if any on technical reasons. The order passed by ld. CIT(A) is without merits and deserves to be set aside.” “

2. Ld. AR appearing on behalf of the assessee submitted that the assessee failed to appear before the ld. CIT(A) as his counsel Mr. V.K. Kalra, CA fell ill and subsequently died. Addressing the impugned order wherein the delay is considered to be not addressed, it was his submission that the reasons consequently could not

be elaborated. In the circumstances, it was his limited prayer that the issue may be remanded to the CIT(A) and he gave his oral undertaking that the assessee shall participate in the proceedings. Considering the material available on record, the said request was not opposed by the ld. Sr. DR.

3. In the light of the submission of the parties before the Bench the impugned order is set aside back to the file of the ld. CIT(A) with the direction to pass a speaking order in accordance with law after giving the assessee a reasonable opportunity of being heard. Said order was pronounced in the open court at the time of hearing itself.

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

The order is pronounced in the open court at the time of hearing itself on 06th February, 2020.

Sd/-
(DIVA SINGH)
JUDICIAL MEMBER

PK/Ps

Copy forwarded to:

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

ASSISTANT REGISTRAR,
ITAT NEW DELHI