

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

BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER

ITA.No.6724/Del./2019  
Assessment Year 2011-12

Dinesh Sharma D-85, Mangla puri, New Delhi. <b>PAN No. BHWPS3456E</b>	vs.	Income Tax Officer, Ward 44(3), New Delhi.
(Appellant)		(Respondent)

For Assessee :	Shri Lalit Mohan, CA
For Revenue :	Shri Ved Prakash Mishra, Sr. DR

Date of Hearing :	23.11.2020
Date of Pronouncement :	23.11.2020

**ORDER**

This appeal by assessee has been directed against the order of Ld. CIT(Appeals)-15, New Delhi dated 07.06.2019 for AY 2011-12.

2. I have heard Ld. Representatives of both the parties and perused the orders of authorities below. In this case, the Ld. CIT(A) fixed the appeal for hearing on 08.05.2019 and on the request of Counsel for assessee it was adjourned to

06.06.2019. On 06.06.2019 again a request for adjournment was made on the reason that Counsel for assessee is out of station on pre-schedule trip due to GST audit. However, application for adjournment was rejected and appeal was decided and dismissed in absence of assessee.

3. After considering the rival submissions, I am of the view matter requires reconsideration at the level of the Ld. CIT(A). The appeal of assessee was fixed only twice and on the last date of hearing Counsel of assessee made a request for an adjournment which should have been granted by Ld. CIT(A). It is a clear denial of opportunity of being heard to the assessee and violation of principle of natural justice. The impugned order thus, cannot be sustained. I, accordingly, set aside the impugned order and restore the appeal of assessee to the file of Ld. CIT(A) with direction to re-decide the appeal of assessee on merits by giving a reasonable, sufficient opportunity of being heard to the assessee.

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

Order pronounced in the open Court.

**Sd/-**  
**(BHAVNESH SAINI)**  
**JUDICIAL MEMBER**

Dated 23.11.2020

\*Kavita Arora

Copy to

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

// BY Order //

Assistant Registrar : ITAT Delhi Benches : Delhi.