

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

**BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
MS. SUCHITRA KAMBLE, JUDICIAL MEMBER**

ITA No. 2616/DEL/2017
[A.Y 2012-13]

Jasreet Kaur Alagh
1916-A, Magnollas
Golf Course Road, Gurgaon

Vs.

The Income tax Officer
Ward 2(1)
Gurgaon

PAN: AAIPK 4795 Q

[Appellant]

[Respondent]

Assessee by : None

Revenue by : Shri Umesh Takyar, Sr. DR

Date of Hearing : 04.01.2021

Date of Pronouncement : 04.01.2021

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER,

This appeal by the assessee is preferred against the order of the
CIT(A)-1, Gurgaon dated 19.09.2016 pertaining to A.Y 2012-13.

2. The sum and substance of the grievance of the assessee is that the ld. CIT(A) erred in not condoning the delay in filing the appeal and further erred in dismissing the appeal without considering the merits of the case.

3. None appeared on behalf of the assessee inspite of notice. We decided to proceed ex-parte.

4. The ld. DR was heard at length. Case records carefully perused.

5. We find that before the first appellate authority, the appeal was filed late by 90 days. In the request for condonation of delay, the assessee mentioned that the delay was on the part of the C.A. who had forgotten to file the appeal.

6. This reason did not find any favour with the ld. CIT(A), who proceeded to dismiss the appeal without condoning the delay.

7. In our considered opinion, the ld. CIT(A) ought to have decided the appeal on merits of the case. Therefore, in the interest of justice and fair play, we restore the appeal to the file of the ld. CIT(A). The ld. CIT(A) is directed to decide the appeal on merits of the case by condoning the delay of 90 days after giving reasonable and sufficient opportunity of being heard to the assessee.

8. The assessee is directed to attend the appellate proceedings and file necessary documents/submissions in her defence.

9. In the result, appeal of the assessee in ITA No. 2616/DEL/2017 is allowed for statistical purposes.

The order is pronounced in the open court in the presence of the ld. DR. on 04.01.2021.

Sd/-

**[SUCHITRA KAMBLE]
JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]
ACCOUNTANT MEMBER**

Dated: 04th January, 2021

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. Registrar,
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr.PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr.PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
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	