

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "G" NEW DELHI**

**BEFORE SHRI BHAVNESH SAINI, JUDICIAL MEMBER
AND SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A No.5838/Del/2016

निर्धारणवर्ष/Assessment Year: 2008-09

Sanno Devi W/o Late Sh. Kanchi Mal, R/o Vill.-Surajpur, Distt., G.B. Nagar, Uttar Pradesh.	बनाम Vs.	ITO Ward 3(3) Ghaziabad.
PAN No. AHQPD2801B		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितीकीओरसे /Assessee by	Sh. K.P. Garg, CA
राजस्वकीओरसे /Revenue by	Sh. Prakash Dubey, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	17.03.2021
उद्घोषणाकीतारीख/Pronouncement on	17.03.2021

आदेश /O R D E R

PER BHAVNESH SAINI, J.M.

This appeal by assessee has been directed against the order of Ld. CIT(A)-Noida dated 29.07.2016 for AY 2008-09.

2. The Ld. CIT(A) noted in the appellate order that notice of hearing was fixed for 30.05.2016, however, there were no appearance from the side of the assessee. Again appeal was fixed for 23.06.2016, again there was no response. The Ld. CIT(A) noted that thereafter, request was made for adjournment on the ground of occupation of Counsel which was rejected and appeal of assessee has been dismissed.

3. The appeal is time barred by 182 days. Considering the fact that assessee explained that she was ill, therefore, appeal could not be filed, therefore, nominal delay in filing the appeal is condoned.

4. After considering the rival submissions, we are of the view that matter requires reconsideration at the level of the Ld. CIT(A)-Noida. The assessee has made a request for adjournment before Ld. CIT(A) which was not considered favourable because on the earlier two dates, the assessee did not appear before Ld. CIT(A). It is not clarified in the matter whether on earlier occasions, notices have been served upon the assessee. Since, request was made lastly for adjournment on the ground of occupation of the Counsel, therefore, such reasons should not have been rejected by the Ld. CIT(A) and the appeal should have been adjourned.

5. We are, therefore, of the view that no reasonable sufficient opportunity of hearing has been given by the Ld. CIT(A) to the assessee. The order of the Ld. CIT(A) thus, cannot be sustained in law. We, accordingly, set aside the impugned order and restore the appeal of assessee to the file of Ld. CIT(A)-Noida with direction to re-decide the appeal of assessee on merits by giving reasonable sufficient opportunity of being heard to the assessee.

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

Order pronounced in the open court on 17/03/2021

Sd/-
(N.K. BILLAIYA)
ACCOUNTANT MEMBER

Sd/-
(BHAVNESH SAINI)
JUDICIAL MEMBER

Dated: 17.03.2021
**Kavita Arora, Sr. P.S.*

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard
file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi