

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
(THROUGH VIDEO CONFERENCING)**

ITA No.3829/Del/2019
Assessment Year: 2013-14

Ram Prasad Sagar H. No.-303, Supertech-34, Pavillion, Sector -34, Noida U. P. 201301 PAN No. BHMP57166P	Vs	ITO Ward – 53 (2) New Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	None
Respondent by	Sh. R. K. Gupta, Sr. DR

Date of hearing:	14/09/2021
Date of Pronouncement:	14/09/2021

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the CIT(A)-18, New Delhi dated 19.09.2017 pertaining to A.Y. 2013-14.

2. The sum and substance of the grievance of the assessee is that the CIT(A) erred in dismissing the appeal in limine because the assessee had not filed appeal electronically.

3. In my considered opinion the CIT(A) ought to have given an opportunity to the assessee to file the appeal electronically and in alternative the CIT(A) ought to have considered the appeal on merits of the case. order of the first appellate authority is devoid of both.

4. In the interest of justice and fair play I restore this appeal to the files of the CIT(A), the CIT(A) is directed to decide the appeal considering the merits of the case and after giving a reasonable and sufficient opportunity of being heard to the assessee.

5. In the result, the appeal filed by the assessee is allowed for statistical purpose.

6. Decision announced in the open court in the presence of both the representatives on 14.09.2021.

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

NEHA

Date:-14.09.2021

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT NEW DELHI

Date of dictation	14.09.2021
Date on which the typed draft is placed before the dictating Member	14.09.2021
Date on which the typed draft is placed before the Other member	14.09.2021
Date on which the approved draft comes to the Sr.PS/PS	14.09.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	14.09.2021
Date on which the fair order comes back to the Sr. PS/ PS	14.09.2021
Date on which the final order is uploaded on the website of ITAT	14.09.2021
Date on which the file goes to the Bench Clerk	14.09.2021
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	