

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER  
AND  
SH. KULDIP SINGH, JUDICIAL MEMBER  
(THROUGH VIDEO CONFERENCING)**

ITA No.4722/Del/2018  
Assessment Year: 2015-16

<b>Hillridge Investment Ltd. 203, Aman Chamber, Pusa Road, Rajinder Place, Metro Station Central Delhi, New Delhi-110060 PAN No.AAACH0604A</b>	<b>Vs</b>	<b>ACIT Central Circle -32 New Delhi</b>
<b>(APPELLANT)</b>		<b>(RESPONDENT)</b>

Appellant by	None
Respondent by	Sh. Pradeep Kumar Meel, CIT DR

Date of hearing:	09/11/2021
Date of Pronouncement:	09/11/2021

**ORDER**

**PER N. K. BILLAIYA, AM:**

This appeal filed by the assessee is preferred against the order of the CIT(A)-30, New Delhi dated 26.04.2018 pertaining to A.Y. 2015-16

2. The substantive grievance of the assessee is that the CIT(A) dismissed the appeal as non maintainable without condoning the delay of 12 days.

3. Vide application dated 02.11.2021 the assessee sought adjournment. However, after pursuing the grounds viz-a-viz the order of the first appellate authority we are of the considered view that the CIT(A) ought to have decided the appeal of the assessee on merits of the case instead of going into the technicalities of delay in filing the appeal which is very meager.

4. In the interest of justice and fair play we restore this appeal to the files of the CIT(A) with a direction to decide the appeal on merits of the case after giving a reasonable and fair 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 representatives on 09.11.2021.

Sd/-  
**(KULDIP SINGH)**  
**JUDICIAL MEMBER**

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

\*NEHA\*

Date:-09.11.2021

Copy forwarded to:

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

ASSISTANT REGISTRAR  
ITAT NEW DELHI

Date of dictation	09.11.2021
Date on which the typed draft is placed before the dictating Member	09.11.2021
Date on which the typed draft is placed before the Other member	09.11.2021
Date on which the approved draft comes to the Sr.PS/PS	09.11.2021
Date on which the fair order is placed before the Dictating Member for Pronouncement	09.11.2021
Date on which the fair order comes back to the Sr. PS/ PS	09.11.2021
Date on which the final order is uploaded on the website of ITAT	09.11.2021
Date on which the file goes to the Bench Clerk	09.11.2021
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	