

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

**BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER
AND
SHRI PRADIP KUMAR KEDIA, ACCOUNTANT MEMBER**

आ.अ.सं./I.T.A No.2618/Del/2019
निर्धारणवर्ष/Assessment Year: 2015-16

Opinder Singh Marwah Shop No. 24, Andrews Ganj Market, New Delhi.	बनाम Vs.	DCIT Circle 62(1) New Delhi.
PAN No. AAKPM6200G		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितकीओरसे /Assessee by	Sh. Arun Kishore, CA
राजस्वकीओरसे /Revenue by	Sh. Gaurav Pundir, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	21.02.2022
उद्घोषणाकीतारीख/Pronouncement on	25.02.2022

आदेश /O R D E R

PER C.N. PRASAD, J.M.

This appeal is filed by the assessee against the order of Ld. Commissioner of Income Tax (Appeals)-38, New Delhi dated 22.01.2019 for the AY 2015-16.

2. At the outset, the Ld. Counsel for the assessee submits that the Ld. CIT(Appeals) dismissed the appeal ex-parte and the dismissal of the appeal is illegal, unjust and against the principles of natural justice. The Ld. Counsel for the assessee submits that in spite of request of

adjournment by the assessee the Ld. CIT(Appeals) disposed off the appeal. The Ld. Counsel for the assessee submits that the assessee sought for an adjournment for a little longer period so as to enable the assessee to furnish the documents in support of its claim and issues. However, the Ld. CIT(Appeals) granted a short adjournment and ultimately disposed off the appeal without giving proper opportunity to the assessee to furnish his submissions. The Ld. DR has no objection in sending back the appeal filed by the Ld. CIT(Appeals) for considering the appeal afresh on merits.

3. On hearing both the parties and perusing the orders of the Ld. CIT(Appeals) we are of the considered view that this appeal has to go back to the file of the Ld. CIT(Appeals) for fresh hearing and disposal of appeal on merits in the interest of justice as adequate opportunity was not given to the assessee. Thus, we restore this appeal to the file of the Ld. CIT(Appeals) to dispose off on merits after providing adequate opportunity of being heard to the assessee.

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

Order pronounced in the open court on 25/02/2022

Sd/-
(PRADIP KUMAR KEDIA)
ACCOUNTANT MEMBER

Dated: 25/02/2022
Delhi.

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

**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