

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

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND
SHRI YOGESH KUMAR U.S, JUDICIAL MEMBER

ITA No. 7140/DEL/2018 [A.Y. 2014-15]

Shri Amrik Singh
Through Legal Heir Kawal Preet Kaur
206, GF, NITI KHAND - 1
Indirapuram, Ghaziabad

Vs.

The I.T.O
Ward - 1(5)
Ghaziabad

PAN : ACHPS 0677E

(Applicant)

(Respondent)

Assessee By : None

Department By : Ms. Anupama Singla, Sr. DR

Date of Hearing : 15.06.2022

Date of Pronouncement : 15.06.2022

ORDER

PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-

This appeal by the assessee is preferred against the order of the ld.
CIT(A), Ghaziabad dated 31.08.2018 pertaining to Assessment Year 2014-
15.

2. The substantive grievance of the assessee is that the ld. CIT(A) erred in dismissing the appeal of the assessee ex parte.
3. None appeared on behalf of the assessee inspite of notice.
4. The ld. DR was heard at length. Case records carefully perused.
5. A perusal of the order of the ld. CIT(A) shows that there was a delay in filing the appeal. The assessee filed necessary application with evidence for condonation of delay. We find that the appeal of the assessee has been dismissed by the ld. CIT(A) in limine.
6. We are of the considered view that the ld. CIT(A) ought to have decided the appeal on merits of the case after affording reasonable opportunity of being heard to the assessee. In the interest of justice and fair play we restore this appeal to the file of the ld. CIT(A). The ld. CIT(A) is directed to decide the appeal afresh after giving reasonable and fair opportunity of being heard to the assessee.

7. In the result, the appeal of the assessee in ITA No. 7140/DEL/2018 is allowed for statistical purposes.

The order is pronounced in the open court on 15.06.2022 in the presence of the ld. DR.

Sd/-

**[YOGESH KUMAR U.S.]
JUDICIAL MEMBER**

Sd/-

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

Dated: 15th June, 2022.

VL/

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	