

**IN THE INCOME TAX APPELLATE TRIBUNAL
ALLAHABAD 'SMC' BENCH, ALLAHABAD
(HEARD BY DB)
BEFORE SHRI.VIJAY PAL RAO, JUDICIAL MEMBER
AND
SHRI. RAMIT KOCHAR, ACCOUNTANT MEMBER
ITA No.12/ALLD/2023
Assessment Year: 2014-15**

Jai Prakash Singh, Auto Service, 65B/2, Thornhill Road, Allahabad PAN-APEPS1038P	v.	Principal Commissioner of Income Tax, Central Circle, Allahabad
(Appellant)		(Respondent)
Assessee by:	None (Application)	
Respondent by:	Sh. A.K. Singh, Sr. DR	
Date of hearing:	16.03.2023	
Date of pronouncement:	16.03.2023	

ORDER

SHRI VIJAY PAL RAO, J.M.:

This appeal by the assessee is directed against the order dated 12.01.2023 of CIT(A)(National Faceless Appeal Centre, Delhi) for the assessment year 2014-15.

2. None has appeared on behalf of the assessee when this appeal was called for hearing. However, an application for adjournment has been filed on behalf of the assessee on the ground of sickness and hospitalization of the assessee. At the outset, we note that the CIT(A) has passed impugned order ex parte that too before the date of hearing fixed on 13.01.2023 therefore, we propose to hear and dispose of this appeal ex parte.

3. We have heard the learned DR and perused the impugned order of the CIT(A). The CIT(A) has recorded the various dates of hearing and notice issued to the assessee in para 5 as under:-

"5. During the appellate proceedings, the below mentioned hearing notices were served to the appellant on registered mail autoserviceiocl@gmail.com and copy to taxsolution72@gmail.com

<i>Sr. No.</i>	<i>Issued date of hearing</i>	<i>Hearing fixed on</i>	<i>Compliance</i>
1.	22.05.2020	02.06.2020	No
2.	23.12.2020	07.01.2021	No
3.	15.02.2021	02.03.2021	No
4.	13.07.2021	28.07.2021	Adjournment letter filed
5.	12.01.2022	27.01.2022	No
6.	03.03.2022	18.03.2022	No
7.	29.12.2022	13.01.2023	Adjournment letter filed

The adjournment sought by the appellant is not acceptable as the same is without any substance and hence rejected for detailed reasons in the decision part of this order. In view of above, the appeal is disposed based on materials available on record."

4. It is clear from the details given in the table about the dates of hearing fixed by the CIT(A) that the matter was lastly listed on 13.01.2023 and the assessee filed an application for adjournment of hearing fixed on 13.01.2023. The CIT(A) has passed the impugned order on 12.01.2023 i.e. one day prior to the date of hearing. Thus, rejecting the application of adjournment by the CIT(A) and passing the impugned order prior to the date of hearing is in violation of principles of natural justice, as the assessee was not even given an opportunity to pursue the application for adjournment or to argue

the appeal on the date of hearing after rejection of application for adjournment.

5. The learned DR has not disputed this fact as apparent from record that the impugned order was passed prior to the date of hearing. Accordingly, in the facts and circumstances of the case and in the interest of justice, the impugned order of the CIT(A) is set aside and the matter is remanded to the record of the CIT(A) for re-adjudication of the same after giving an appropriate opportunity of hearing to the assessee.

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

Order pronounced in open court on conclusion of hearing on 16.03.2023 at Allahabad, U.P.

Sd/-

[RAMIT KOCHAR]

ACCOUNTANT MEMBER

Dated: 16/03/2023

Allahabad

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Copy forwarded to: Jai Prakash Singh

1. Appellant- Pr. CIT, C.C., Allahabad

2. Respondent-

3. CIT(A), Allahabad

4. CIT

5. DR

Sd/-

[VIJAY PAL RAO]

JUDICIAL MEMBER

By order

Sr. P.S.