

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH : SMC : DELHI

BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER

ITA No.1701/Del/2023
Assessment Year: 2013-14

Rajesh Bahl,
2211, Sector-13,
Karnal,
Haryana – 132 001.

Vs

CIT,
National Faceless Assessment
Centre,
Delhi.

PAN: ABQPB8536K

(Appellant)

(Respondent)

Assessee by	:	Shri Deepanshu Jain, Advocate
Revenue by	:	Shri Om Parkash, Sr. DR
Date of Hearing	:	05.09.2023
Date of Pronouncement	:	05.09.2023

ORDER

This appeal by the assessee pertaining to Assessment Year 2013-14 is directed against the order of the Id.CIT(A), National Faceless Appeal Centre, Delhi, dated 24.03.2023. The assessee has raised the following grounds of appeal:-

"1. The Addition is arbitrary against of provision of law. That in the present case the assessee had sought adjournment in the case and the case was adjourned to 25.03.2023. However the case was decided ex party on 24.03.2023 without giving any opportunity to the assessee to be heard or give information explanation and details and plead his side of the case. It is prayed in course of natural justice the case be kindly restored to the respective Commissioner of Income Tax (Appeals) so that we can submit the submission and case be decided on merit.

STATEMENT OF FACTS The applicant had filed appeal with Commissioner of Income Tax (Appeals) against order of the Assessing Officer for order u/s

144 section. The assessing had sought adjournment in case for 25th March 2023 but however the order was passed on 24.03.2023. This appeal is being filed to give natural justice to the assessee."

2. This appeal is barred by time. There is a delay of seven days in filing the appeal. The assessee has filed an application seeking condonation of delay and in support, the assessee has filed an affidavit. It is contended that the appeal was sent through speed post on 24.05.2023. Thereafter, the appeal was filed physically also. The Id. Counsel contended that there was a reasonable cause for the delay. He reiterated his submissions as made in the application.

3. The Id. DR opposed the submissions of the assessee and submitted that there was no reasonable cause for the delay in filing the appeal.

4. I have heard the Id. Representatives. For the reasons stated in the application and in the light of the case laws relied on by the assessee, the delay is condoned and the appeal is taken up for disposal on merits.

5. Apropos the grounds of appeal, the Id. Counsel submitted that there was no effective representation on behalf of the assessee as the lower authorities did not provide adequate opportunity for representing the case. He submitted that the matter may be restored to the file of the Id.CIT(A). The assessee will file the requisite details in support of the source of investment made by the assessee.

6. The Id. DR, on the other hand, opposed these submissions and submitted that the assessee was given sufficient opportunities by the lower authorities. He contended that the assessee deserves no leniency.

7. I have heard the rival contentions and perused the material available on record. It is not in dispute that there was no effective representation on behalf of the assessee before the Id.CIT(A). Therefore, considering the totality of the facts of the case and to address the principles of natural justice, I deem it proper to set aside the impugned order and restore the grounds to the file of the Id. CIT(A) for deciding the same afresh after giving adequate opportunity of being heard to the assessee. The assessee would not seek any adjournment without any reasonable cause and would cooperate in the proceedings. The grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 05.09.2023.

Sd/-
(KUL BHARAT)
JUDICIAL MEMBER

Dated: 05th September, 2023.

dk

Copy forwarded to :

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asstt. Registrar, ITAT, New Delhi