

**IN THE INCOME TAX APPELLATE TRIBUNAL, 'E' BENCH  
DELHI**

**BEFORE: DR. B.R.R. KUMAR, ACCOUNTANT MEMBER  
&  
SHRI YOGESH KUMAR US, JUDICIAL MEMBER**

**ITA No.497/Del/2023  
(Assessment Year: 2017-18)**

Mohd. Yamin, Shop No. 13, Okhla Sabzi Mandi, Okhla, New Delhi 110020	Vs.	ITO, Ward 28(2), Delhi
<b>PAN/GIR No. AAAPY 607 E</b>		
<b>(Appellant)</b>	..	<b>(Respondent)</b>

Assessee by	Shri Sachin Agarwal, CA
Revenue by	Adjournment application by Sr. DR
<b>Date of Hearing</b>	<b>02/11/2023</b>
<b>Date of Pronouncement</b>	<b>06/11/2023</b>

**ORDER**

**PER DR. B.R.R. KUMAR:**

The present appeal has been filed by the assessee against the order of Id. CIT(A)/NFAC, New Delhi dated 30.12.2022.

2. Most relevant facts of the appeal are that the assessee sought personal hearing through video conference before the Id. CIT(A). The Id. CIT(A) rightly granted the opportunity of video conference fixing the date of conference on 30.12.2022 at 3.30 PM. We have gone through the letter of adjournment dated 27.12.2022 filed by the assessee seeking another date for video conference. However, the Id. CIT(A) held that on the schedule date and time the assessee did not attend the video conference on 30.12.2022 at 3.30 PM and passed the order on 30.12.2022 at 05.26 PM hence we hold that this is a fit case to remand the matter to Id. CIT(A) for adjudication *de novo* after

affording an opportunity to the assessee to represent the case. The Id.CIT(A) would be at liberty to initiate penalty/prosecution proceedings in case of non compliance to the notices issued. The assessee shall promptly comply to the notices issued by the authorities from time to time.

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

Order pronounced in the open court on 06/11/2023.

**Sd/-**  
**(YOGESH KUMAR US)**  
**JUDICIAL MEMBER**

**Sd/-**  
**(DR.B.R.R. KUMAR)**  
**ACCOUNTANT MEMBER**

Delhi; Dated 06/11/2023

NV

**Copy of the Order forwarded to :**

1. The Appellant
2. The Respondent.
3. The CIT(A), Delhi.
4. CIT
5. DR, ITAT, Delhi
6. Guard file.

//True Copy//

BY ORDER,

(Asstt. Registrar)  
ITAT, Delhi