

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

**BEFORE SHRI KUL BHARAT, JUDICIAL MEMBER &
SHRI M.BALAGANESH, ACCOUNTANT MEMBER**

ITA No.1438/Del/2021

[Assessment Year : 2015-16]

Monika Goyal, Block G-7, House No.1, First Floor, Sector-11, Rohini, New Delhi-110085. PAN-AESPG9035M	vs	ITO, Ward-39(4), New Delhi.
APPELLANT		RESPONDENT
Appellant by	Mrs. Megha, Adv.	
Respondent by	Shri Subhra Jyoti Chakraborty, CIT DR	
Date of Hearing	04.01.2024	
Date of Pronouncement	15.01.2024	

ORDER

PER KUL BHARAT, JM :

The present appeal filed by the assessee is directed against the order passed by Ld.Pr. CIT. Delhi dated 18.03.2020 for the assessment year 2015-16.

2. The assessee has raised following ground of appeal:-

1. *“Because the learned CIT(A) has erred in law and on facts in making the order u/s 263 of the Act and holding that the assessment order passed u/s 143(3) of Income tax Act, 1961 dated 30.11.2017 for A.Y. 2015-16 is erroneous in as much as it is prejudicial to the interest of revenue.”*

3. At the outset, Ld. Counsel for the assessee submitted that no effective opportunity for representation was granted to the assessee by Ld. Pr. CIT. The assessee had moved an application for adjournment of the case on 16.03.2020. She drew our attention at page No.6 of the Paper Book. It is also further

submitted that the notice for revising the assessment order was issued on 11.03.2020 and the impugned order has been passed on 18.03.2020.

4. On the other hand, Ld.CIT DR for the Revenue supported the impugned order.

5. We have heard Ld. Authorized Representatives of the parties and perused the material available on record. In this case, there is no dispute that the impugned order was passed on 18.03.2020. The notice for revising the assessment order dated 30.11.2017 passed u/s 263 of the Income Tax Act, 1961 ("the Act") was provided to the assessee on 11.03.2020. Thereafter, the impugned order was passed on 18.03.2020. We find that letter dated 16.03.2020 seeking adjournment, states that *"the details are related to three years. We are compiling the details in this regard. You are requested to grant adjournment for a week. This application was made on 16.03.2020."*

Therefore, we are of the considered view that under the facts of the present case, the assessee was not given adequate opportunity to represent its case by Ld. Pr. CIT. More particularly, when the assessee has made a request for adjournment to comply with the notice, Ld.Pr.CIT is empowered to revise the assessment order but such revision should be made after giving adequate opportunity of being heard and after making or causing such inquiry as it deems necessary. In this case, Ld. Pr. CIT has failed to meet the requirement of law. We therefore, set aside the impugned order and restore the issue to the file of Ld. Pr. CIT for making the order afresh after giving adequate opportunity of being heard to the assessee. Ground raised by the assessee is accordingly, allowed for statistical purposes.

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

Order pronounced in the open Court on 15th January, 2024.

Sd/-

Sd/-

**(M.BALAGANESH)
ACCOUNTANT MEMBER**

**(KUL BHARAT)
JUDICIAL MEMBER**

** Amit Kumar **

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, NEW DELHI