

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

**BEFORE SHRI G.S. PANNU, VICE PRESIDENT
AND
SHRI ANUBHAV SHARMA, JUDICIAL MEMBER**

(Through Hybrid Mode)

**ITA No. 2945 /DEL/2023
[Assessment Year: 2012-13]**

Aruna Yadav, C/O CA MR Sahu, House No. 651,1 st Floor, Nr. G.D. Goenka Public School, Gurgaon PAN- ABAPY6907H	<u>Vs</u>	Income-tax Officer, Ward-1(2), Gurgaon.
APPELLANT		RESPONDENT
Assessee represented by	CA MR Sahu	
Department represented by	Sh. Zafarul Haque Tanweer, CIT(DR)	
Date of hearing	06.02.2024	
Date of pronouncement	09.02.2024	

ORDER

PER ANUBHAV SHARMA, JM:

Heard and perused the record.

2. At the time of arguments learned AR pointed out that the appeal before the learned First Appellate Authority was dismissed in limine. Learned AR, however, relying screen shot of the ITBA portal has submitted that on 23rd August, 2023, a request was forwarded to the learned CIT(A) that the father of Authorized Representative has died on 9.8.2023 and the copy of death certificate was also

provided to learned first appellate authority. Further ten days' time was sought to make the submissions.

3. The impugned order, however, does not take into consideration the aforesaid request and submissions. We are of the considered view that learned First Appellate Authority has fallen in error in not giving a reasonable opportunity of hearing to the appellant and the matter requires to be restored for fresh determination on merits.

4. Accordingly, ground no. 1 raised in this regard stands allowed. The appeal of the assessee is allowed for statistical purposes. Learned CIT(A) shall pass an order afresh after giving adequate opportunity of hearing to the assessee.

Order pronounced in open court on 09.02.2024.

Sd/-
(G.S. PANNU)
VICE PRESIDENT

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

MP

Copy forwarded to:

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

ASSISTANT REGISTRAR
ITAT, NEW DELHI