

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "B": NEW DELHI**

**BEFORE
SHRI M BALAGANESH, ACCOUNTANT MEMBER
AND
MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA Nos. 2295,2296, 2297,2298, 2299, 2300 & 2301/Del/2023
Asstt. Years: 2014-15, 2015-16, 2016-17,2017-18, 2018-19,
2019-20 & 2020-21**

Bajrang Lal Periwal D-8, Neb Valley Neb Sarai, New Delhi – 110 019 PAN AAFPP0336D	Vs.	ACIT Central Circle- 18 New Delhi.
(Appellant)		(Respondent)

Assessee by:	Shri Divyansh Jain, Advocate Shri Rajat Jain, CA
Department by:	Ms. Rishipal Bedi, CIT-DR
Date of Hearing:	24.04.2024
Date of pronouncement:	25.04.2024

O R D E R

PER BENCH:

The bunch of appeals filed at the behest of the assessee are directed against the common order dated 27.06.2023 passed by the Ld. CIT(A)-27, New Delhi arising out of the common order dated 29.09.2021 under Section 153A read with Section 143(3), 143(3) of the Income Tax Act, 1961 (hereinafter referred to 'the Act') for Assessment Year 2014-15 to 2019-20 and 2020-21 respectively. Since all the appeals are filed by the same assessee

and the issues at the present moment before us are identical, these are heard analogously and are being disposed of by a common order.

2. At the time of hearing of the instant appeals, the Ld. Counsel appearing for the assessee submitted before us that the orders passed by the Ld. CIT(A) are ex parte order. The Ld. AR fairly submitted that though number of occasions the matters were fixed for hearing, the assessee was unable to appear before the Appellate forum. However, it was further contended by him that adjournment was sought for on behalf of the assessee before the Ld. CIT(A) on the ground of illness of the assessee due to old age having severe weakness and unable to walk or to do any type of movement. He is overweight and post corona patient which was also mentioned by the son of the assessee in writing to the concerned CA engaged for the assessee. Due to such illness of the assessee the data/brief of the case was not been able to be provided to the concerned CA to represent the matters before the Ld. CIT(A) in its proper perspective. The medical prescriptions issued by the out patient department of All India Institute of Medical Sciences Hospital, New Delhi was also annexed to the said letter written by the son of the assessee. The concerned CA, in turn, informed the same to the Ld. CIT(A) by and under his letter dated 27.06.2023 while seeking adjournment on behalf of the assessee. In spite of the said request for adjournment in the appeals before the Ld. CIT(A) on behalf of the assessee, the Ld. CIT(A) proceeded with the appeals and finalized the same ex parte. Relevant to mention that the Ld. Counsel appearing for the

assessee drew our attention to the said letter dated 27.06.2023 written by him to the Ld. CIT(A) alongwith the letter written by the son of the assessee to the said counsel annexing the medical prescriptions of the assessee which have been filed before us. Under this facts and circumstances of the case, it was contended by the Ld. AR that the assessee, since not been given proper opportunity of being heard, the principle of natural justice has been violated and therefore a further opportunity be provided to the assessee to represent his case before the First Appellate Authority on merit. Such submissions made by the Ld. AR has not been controverted by the Ld. DR with all his fairness.

3. Having heard the Ld. Counsels appearing for the parties, having regard to the facts and circumstances of the case, particularly the physical ailment of the assessee which made him unable to brief the concerned CA in the matters to represent the same before the Ld. CIT(A) which ought to have been considered by the Ld. CIT(A) when brought to his notice while disposing of the matter exparte, we are of the considered opinion that the assessee be given a further opportunity of being heard by the Ld. CIT(A) for the ends of justice. Therefore, in order to prevent the miscarriage of justice, we quash the orders impugned passed by the Ld. CIT(A) and restore the issues to the file of the CIT(A) for adjudication of the same denovo. We further direct the Ld. CIT(A) to decide the issues upon granting an opportunity of being heard to the assessee and upon considering the evidences on record and also to consider any other evidence which the assessee may choose to file at the time of hearing of the matters. We also make

it clear that in the event the assessee does not cooperate with the Ld. CIT(A), the said authority would be at liberty to decide the appeals strictly in accordance with law.

4. In the result, appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 25th April, 2024.

**sd/-
(M BALAGANESH)
ACCOUNTANT MEMBER**

**sd/-
(MADHUMITA ROY)
JUDICIAL MEMBER**

Dated: 25/04/2024
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Copy forwarded to -

1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi

Date of dictation	
Date on which the typed draft is placed before the dictating Member	
Date on which the typed draft is placed before the Other Member	
Date on which the approved draft comes to the Sr. PS/PS	
Date on which the fair order is placed before the Dictating Member for pronouncement	
Date on which the fair order comes back to the Sr. PS/PS	
Date on which the final order is uploaded on the website of ITAT	
Date on which the file goes to the Bench Clerk	
Date on which the file goes to the Head Clerk	

The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	