

**IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F' : NEW DELHI**

**BEFORE SHRI SHAMIM YAHYA, ACCOUNTANT MEMBER  
and  
SHRI VIMAL KUMAR, JUDICIAL MEMBER**

**ITA No.3611/DEL/2023  
(Assessment Year: 2012-13)**

Pawanjeet Kaur Bhatia,  
C – 9, Westend Colony,  
Delhi – 110 021.

vs.

ACIT, Circle 45 (1),  
New Delhi.

**(PAN : AACPK6902B)**

(APPELLANT)

(RESPONDENT)

ASSESSEE BY : Shri V. Rajkumar, Advocate  
REVENUE BY : Shri M.P. Dwivedi, Sr. DR

Date of Hearing : 01.08.2024  
Date of Order : 01.08.2024

**ORDER**

**PER SHAMIM YAHYA, ACCOUNTANT MEMBER**

This appeal by the assessee is directed against the order of the Id. CIT (Appeals)-15, Delhi dated 21.07.2016 for the assessment year 2012-13.

2. Grounds of appeal taken by the assessee read as under :-

“On the facts and in the circumstances of the case and in law, the Id. CIT (A) Delhi erred in :

- i. dismissing appeal against order passed u/s 143 (3) of the I.T. Act, 1961 without providing due and adequate opportunity of hearing;
- ii. confirming the disallowance on account of interest expenses paid on secured loans used for the purpose of

business in a sum of Rs.1,55,58,837/- without any cogent reasons.”

3. In this case, Assessing Officer assessed the income as under :-

(i)	Income from house property	-	1,53,97,466/-
(ii)	Income from other sources (interest)	-	3,50,438/-
(iii)	Income from Profession & Business	-	<u>20,04,587/-</u>
	Gross Income assessed	-	<u>1,37,43,317/-</u>

4. Upon assessee's appeal, ld. Counsel for the assessee noted that several notices of hearing were given to the assessee but he did not comply. Ld. CIT (A) proceeded to confirm the AO's order.

5. Against this order, assessee is in appeal before us. We have heard both the parties and perused the records.

6. Ld. Counsel for the assessee has pleaded that assessee was not given proper opportunity to canvass the appeal before the ld. CIT (A). He submitted that on earlier occasions, the assessee has sought adjournment but on last occasion, assessee's adjournment was declined. The reason for denying the adjournment was not complying with the notice of the ld. CIT(A). He prayed that the matter may be remitted to the file of ld. CIT (A) to enable the assessee to properly canvass the appeal.

7. Ld. DR for the Revenue did not have any objection to this proposition.

8. Accordingly, in the interest of justice, we remit the issue to the file of ld. CIT (A). Ld. CIT (A) is directed to pass an order afresh after giving the assessee proper opportunity of being heard.

9. In the result, the appeal of the assessee stands allowed for statistical purposes.

**Order pronounced in the open court on this 1<sup>st</sup> day of August, 2024 after the conclusion of the hearing.**

**Sd/-  
(VIMAL KUMAR)  
JUDICIAL MEMBER**

**Sd/-  
(SHAMIM YAHYA)  
ACCOUNTANT MEMBER**

**Dated the 1<sup>st</sup> day of August, 2024  
TS**

Copy forwarded to:

- 1.Appellant
- 2.Respondent
- 3.CIT
- 4.CIT (A)
- 5.CIT(ITAT), New Delhi.

**AR, ITAT  
NEW DELHI.**