

**THE INCOME TAX APPELLATE TRIBUNAL  
“SMC” BENCH, DELHI**

**BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER**

**ITA No.90/Del/2024  
(Assessment Year 2011-12)**

Renu Jha Babushaheb Colony Laheria Sarai Bihar - 846001	Vs.	Income Tax Officer, Ward-3(2) A-2D, Aayakar Bhawan, Sector- 24 Uttar Pradesh - 201301
स्थायीलेखासं. / जीआइआरसं. / PAN/GIR No: AHWPJ0173A		
Appellant	..	Respondent

Appellant by :	None
Respondent by :	Sh. Sanjay Kumar, Sr. DR

Date of Hearing	23.10.2024
Date of Pronouncement	14.11.2024

**ORDER**

**PER MADHUMITA ROY, JM:**

None appeared at the time of hearing of the matter on behalf of the assessee. However, it appears from the order impugned that the assessee's appeal was dismissed by CIT(A) NFAC, Delhi, on 14.11.2023 as the assessee not filed details in regard to the issue involved in the matter. On the contrary, it is the case of the assessee that adjournment application made by the assessee has

not been considered by the Ld. CIT(A) the appeal has been dismissed in limine fact of which has not been controverted by the Ld. D.R.

2. Having regard to this particular aspect of the matter, in my considered opinion the assessee be given a further opportunity of being heard by the Ld. CIT(A) in order to prevent miscarriage of justice. Hence, the impugned order is quashed. The issue is remitted to the file of the Ld. CIT(A) for his consideration afresh. The Ld. CIT(A) is further directed to pass a reasoned order upon granting opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter. However, it is also made clear that in the event the assessee does not cooperate with the said authority, he would be at liberty to pass orders in accordance with law.

3. Assessee's appeal is, thus, allowed.

Order pronounced in the open court on 14.11.2024

Sd/-  
(Madhumita Roy)  
Judicial Member

Date 14.11.2024  
Rohit: PS

Copy forwarded to:

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

ASSISTANT REGISTRAR

ITAT NEW DELHI