

IN THE INCOME TAX APPELLATE TRIBUNAL, DELHI 'G' BENCH,  
NEW DELHI

BEFORE SHRI N.K. BILLAIYA, ACCOUNTANT MEMBER, AND  
MS. ASTHA CHANDRA, JUDICIAL MEMBER

ITA No. 15/DEL/2022 [A.Y 2017-18]

Shri Ravi Kumar Jain  
1591, Bahadargarh Road  
Hathi Khana, Delhi

Vs.

The I.T.O  
Ward - 63(1)  
Delhi

PAN: AAIPJ 8668 F  
(Applicant)

(Respondent)

Assessee By : Shri Neelesh Kumar Jain, CA  
Department By : Shri M. Baranwal, Sr. DR

**Date of Hearing : 22.03.2022**  
**Date of Pronouncement : 22.03.2022**

**ORDER**

**PER N.K. BILLAIYA, ACCOUNTANT MEMBER:-**

This appeal by the assessee is preferred against the order dated 05.11.2021 by the NFAC, Delhi pertaining to Assessment Year 2017-18.

2. The sum and substance of the grievance of the assessee is that the NFAC erred in dismissing the appeal ex parte.

3. The representatives of both the sides were heard at length, the case records carefully perused.

4. A perusal of the order by the NFAC shows that the appeal of the assessee has been dismissed ex-parte. Therefore, in the interest of justice and fair play, we deem it fit to restore this appeal to the file of the ld. CIT(A).

5. The assessee is directed to represent his case with supporting documentary evidences and the ld. CIT(A) is directed to decide the appeal afresh after affording reasonable and sufficient opportunity of being heard to the assessee.

6. In the result, the appeal of the assessee in ITA No. 15/DEL/2022 is allowed for statistical purposes.

The order is pronounced in the open court on 22.03.2022.

Sd/-

**[ASTHA CHANDRA]**  
**JUDICIAL MEMBER**

Sd/-

**[N.K. BILLAIYA]**  
**ACCOUNTANT MEMBER**

Dated: 22<sup>nd</sup> March, 2022.

VL/

Copy forwarded to:

1. Appellant
2. Respondent
3. CIT
4. CIT(A)
5. DR

Asst. 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	