

**IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "SMC": NEW DELHI]**

**BEFORE SHRI AMIT SHUKLA, JUDICIAL MEMBER AS S.M.C.
(Through Video Conferencing)**

ITA. No. 93/Del/2022
(Assessment Year : 2017-18)

Swati Arora, D/o. Shri Vijay Kumar, H. No. 1487/20, Bhagwan Colony, Rohtak, Haryana – 124 001. PAN: BABPA9415P	Vs.	Income Tax Officer, Ward : 4, Rohtak, Haryana.
(Appellant)		(Respondent)

Assessee by :	Shri Naveen Gupta, Advocate;
Department by :	Ms. Radha Katyal Narang, Sr. D. R;
Date of Hearing :	05/04/2022
Date of pronouncement :	05/04/2022

ORDER

PER AMIT SHUKLA, J. M. :

The aforesaid appeal has been filed by the assessee against the impugned order dated 20.11.2021, passed by the National Faceless Appeal Centre (hereinafter referred to as NFAC) for the assessment year 2017-18.

2. At the outset, ld. Counsel for the assessee submitted that appeal of the assessee has been decided ex-parte by the ld. NFAC stating that no compliance was made on the notices served and accordingly the appeal has been dismissed by ex-parte.

3. Before me, Ld. Counsel furnished copies of the adjournment applications filed before the NFAC and submitted none of these applications have been considered by the appellate authority. Therefore, it cannot be said that no compliance was made. Thus, the matter should be restored back to the file of the first appellate authority/ ld. CIT (Appeals) to be decided on merits.

4. The ld. DR has no objection if the matter is remanded back to the first appellate authority for deciding it on merits.

5. After considering the aforesaid facts and looking to the records, it is seen that the assessee had filed following adjournment applications on various dates as under:-

(i) Acknowledgement of adjournment request on E-filing portal dated 15.9.2021.

(ii) Acknowledgement of adjournment request on E-filing portal dated 6.10.2021.

(iii) Acknowledgement of adjournment request on E-filing portal dated 20.10.2021.

(iv) Acknowledgement of adjournment request on E-filing portal dated 8.11.2021.

6. However, without acknowledging the same, ex-parte order has been passed by the NFAC. Accordingly, the order is set aside and the matter is remanded back to the file of the first appellate authority to be decided afresh and in accordance with law, after giving due opportunity of hearing to the assessee.

7. In the result, appeal of the assessee is allowed, for statistical purposes.

Order pronounced in the open court on : 05/04/2022.

**Sd/-
(AMIT SHUKLA)
JUDICIAL MEMBER**

Dated : 05/04/2022.

MEHTA

Copy forwarded to

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

ASSISTANT REGISTRAR
ITAT, New Delhi

ITA. No. 93/Del/2022

Date of dictation	05.04.2022
Date on which the typed draft is placed before the dictating member	05.04.2022
Date on which the typed draft is placed before the other member	05.04.2022
Date on which the approved draft comes to the Sr. PS/ PS	05.04.2022
Date on which the fair order is placed before the dictating member for pronouncement	05.04.2022
Date on which the fair order comes back to the Sr. PS/ PS	05.04.2022
Date on which the final order is uploaded on the website of ITAT	05.04.2022
date on which the file goes to the Bench Clerk	05.04.2022
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	