

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

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER

आ.अ.सं./I.T.A No.437/Del/2020

निर्धारणवर्ष/Assessment Year: 2016-17

NCR Fashion Private Limited 1/10243, Gali No.1, West Gorakh Park, Shahdra, New Delhi.	बनाम Vs.	ITO Ward 18(1) New Delhi.
PAN No. AADCN0610R		
अपीलार्थी Appellant		प्रत्यर्थी/Respondent

निर्धारितीकीओरसे /Assessee by	None
राजस्वकीओरसे /Revenue by	Shri Om Prakash, Sr. DR

सुनवाईकीतारीख/ Date of hearing:	07.03.2022
उद्घोषणाकीतारीख/Pronouncement on	08.04.2022

आदेश /O R D E R

This appeal is filed by the assessee against the ex parte order of the Ld. Commissioner of Income Tax (Appeals)-6, Delhi dated 29.11.2019 for the AY 2016-17.

2. In spite of issue of notice, none appeared on behalf of the assessee, nor any adjournment was sought.

3. On perusal of the grounds of appeal of the assessee, it is noticed that the assessee challenged the order of the Ld. CIT(Appeals) in passing the order without giving proper opportunity of personal hearing and adjudicating the issues *ex parte*. On perusal of the Ld. CIT(Appeals)

order, it is noticed that the Ld. CIT(A) posted the appeal for hearing on three occasions, on one of the occasions an adjournment was sought by the assessee and the assessee could not appear on the remaining two occasions as the notice could not be served upon the assessee and was returned. Therefore, in the interest of justice, this appeal should go back to the file of the Ld. CIT(A) for hearing afresh on merits of the issues after providing adequate opportunity of being heard to the assessee. The Ld. DR has no serious objection in remitting the matter back to the file of the Ld. CIT(Appeals). Accordingly, this appeal is restored to the file of the Ld. CIT(A) for *denovo* adjudication in accordance with law after providing adequate opportunity of being heard to the assessee. Ground no. 1 is allowed for statistical purpose.

4. In the result, appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 08/04/2022

Sd/-
(C.N. PRASAD)
JUDICIAL MEMBER

Dated: 08.04.2022
*Kavita Arora, Sr. P.S.

Copy of order sent to- Assessee/AO/Pr. CIT/ CIT (A)/ ITAT (DR)/Guard file of ITAT.

By order

Assistant Registrar, ITAT: Delhi Benches-Delhi