

**IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH 'H', NEW DELHI**

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
SH. ANUBHAV SHARMA, JUDICIAL MEMBER**

ITA No.637 & 638/Del/2021
Assessment Year: 2016-17 & 2017-18

Yuvraj Ahuja Kings Court, Jail Road, Civil Lines, Breily, Uttar Pradesh – 243001 PAN No.AHNPA4695F	Vs	ACIT Circle-2 Moradabad
(APPELLANT)		(RESPONDENT)

Appellant	None
Respondent	Sh. M. Baranwal, CIT (DR)

Date of hearing:	17/08/2022
Date of Pronouncement:	17/08/2022

ORDER

PER N.K. BILLAIYA, AM:

ITA No.637/Del/2021 and 638/Del/2021 are two separate appeals by the assessee preferred against two separate orders of NFAC dated 27.02.2021 and 17.03.2021 pertaining to A.Y. 2016-17 and 2017-18.

2. Since the common grievance is involved in both these appeals they are disposed of by this common order for the sake of convenience and brevity.

3. None appeared on behalf of the assessee inspite of notice, we decided to proceed ex parte. The DR was heard at length. Case record carefully perused.

4. We find that the NFAC has dismissed both the appeals in limine and there is no evidence on record to show that the notice of hearing was actually served upon the assessee.

5. We are of the considered opinion that in the interest of justice both the appeals need to be restored to the files of the CIT(A)/ NFAC. We accordingly set aside both the appeals to the files of the CIT(A) / NFAC with a direction that both the appeals should be decided on merits of the case after serving a proper notice of hearing to the assessee and after affording a reasonable and sufficient opportunity of being heard to the assessee.

6. In the result, both the appeals are treated as allowed for statistical purpose.

7. Decision announced in the open court on 17.08.2022.

Sd/-
(ANUBHAV SHARMA)
JUDICIAL MEMBER

NEHA, Sr. Private Secretary

Date:-17.08.2022

Copy forwarded to:

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

Sd/-
(N. K. BILLAIYA)
ACCOUNTANT MEMBER

ASSISTANT REGISTRAR
 ITAT NEW DELHI

Date of dictation	17.08.2022
Date on which the typed draft is placed before the dictating Member	17.08.2022
Date on which the typed draft is placed before the Other member	17.08.2022
Date on which the approved draft comes to the Sr.PS/PS	17.08.2022
Date on which the fair order is placed before the Dictating Member for Pronouncement	17.08.2022
Date on which the fair order comes back to the Sr. PS/ PS	17.08.2022
Date on which the final order is uploaded on the website of ITAT	17.08.2022
Date on which the file goes to the Bench Clerk	17.08.2022
Date on which file goes to the Head Clerk.	
The date on which file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the Order	