

IN THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH : SMC : NEW DELHI

BEFORE SHRI C.M. GARG, JUDICIAL MEMBER

ITA No.2550/Del/2022  
Assessment Year: 2012-13

Mohammad Amir,  
74, Mufti Sarai,  
Chandpur, Bijnor,  
Uttar Pradesh -246725.

Vs. ACIT,  
Circle-2(1)(1),  
Ghaziabad.

PAN: AJSPA8348J

(Appellant)

(Respondent)

Assessee by : Shri Mohd. Amir, Assessee  
Revenue by : Shri Om Prakash, Sr. DR

Date of Hearing : 12.12.2022  
Date of Pronouncement : 12.12.2022

ORDER

This appeal filed by the assessee is directed against the order dated 11.03.2021 of the NFAC, Delhi, relating to Assessment Year 2012-13.

2. At the time of hearing, the assessee submitted that in this case, the Id. AO as well as the Id. CIT(A) have not provided adequate opportunity of being heard to the assessee and, therefore, so as to explain the case of the assessee before the authorities below, one final opportunity may be afforded.

3. The Id. Sr. DR, in all fairness, submitted that the Department has no serious objection if the matter is restored to the file of the AO for *de novo* assessment , after allowing one more opportunity of being heard to the assessee.

4. On careful consideration of the rival submissions and on perusal of the orders of the AO and the Id.CIT(A), I am of the considered opinion that the assessee has not been provided adequate opportunity of being heard by the AO as well as by the Id.CIT(A). Therefore, the impugned order of the CIT(A) is set aside and the appeal is restored to the file of the AO for framing the assessment *de novo*, after allowing a final opportunity of being heard to the assessee.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes only.

Order pronounced in the open court on 12<sup>th</sup> December, 2022.

Sd/-

(C.M. GARG)  
JUDICIAL MEMBER

Dated: 12<sup>th</sup> December, 2022.

dk

Copy forwarded to :

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

Asstt. Registrar, ITAT, New Delhi