

IN THE INCOME TAX APPELLATE TRIBUNAL
DELHI BENCHES "SMC" : DELHI

BEFORE SHRI C.M. GARG, JUDICIAL MEMBER

ITA.No.2028/Del./2022
Assessment Year : 2012-13

Tirlok Chand Sharma,
508/113, Gali No.113, B-Block,
Sant Nagar Burari,
New Delhi – 110 084.

Vs. ITO,
Ward-72(1),
Delhi.

PAN : BBOPS0479M

(Appellant)

(Respondent)

For Revenue : Shri Om Parkash, Sr. DR
For Assessee : Shri Sitis Goel, CA &
Shri Sanjay Kumar Jain, Advocate

Date of Hearing : 21.12.2022
Date of Pronouncement : 21.12.2022

ORDER

This appeal filed by assessee is directed against the *ex parte* order of the NFAC, Delhi, dated 29.06.2022 relating to the A.Y. 2012-13.

2. The Id. Counsel for the assessee submitted that in this case, the assessee was not given adequate opportunity of being heard by the authorities below and, therefore, it was requested that if one final opportunity is provided to the assessee, he would be able to substantiate his case before the AO.

3. The Id. Sr. DR, has no serious objection if the matter is restored to the file of the AO for framing the assessment *de novo*, after allowing one final opportunity of being heard to the assessee.

4. On careful consideration of the rival submissions and on perusal of the order of the authorities below, I am of the considered opinion that the assessee has not been provided adequate opportunity of being heard by the authorities below. Therefore, the impugned order of the Ld. CIT(A) is set aside and the appeal is restored to the file of the AO for framing the assessment *de novo*, after allowing due 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 21.12.2022.

Sd/-

[CHANDRA MOHAN GARG]
JUDICIAL MEMBER

Delhi, Dated, 21st December, 2022

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Copy to

1. The appellant
2. The respondent
3. Ld. CIT(A) concerned
4. CIT concerned
5. DR ITAT "A" Bench, Delhi
6. Guard File

//By Order//

Assistant Registrar, ITAT, Delhi Benches,
Delhi.