

**INCOME TAX APPELLATE TRIBUNAL
DELHI BENCH "SMC": NEW DELHI
BEFORE Shri C.M. Garg, Judicial Member**

ITA No. 192/Del/2023
(Assessment Year: 2011-12)

Amzen Technologies P. Ltd, 2, LSC, Pamposh Enclave, Greater Kailash-I, New Delhi (Appellant) PAN: AAJCA1391A	Vs. ITO, Ward-2(3), New Delhi (Respondent)
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Assessee by :	Sh. V. Rajakumar, Adv
Revenue by:	Sh. Om Prakash, Sr. DR

Date of Hearing	01/05/2023
Date of pronouncement	08/05/2023

ORDER

1. This is an appeal filed by the assessee against the order of the Id CIT(A), National Faceless Appeal Centre (NFAC), Delhi dated 26.10.2022 for AY 2011-12.
2. The Ld. Sr. DR agreed to the contention of the authorities representative (AR) of the assessee that the Id CIT(A) has dismissed the appeal by passing an cryptic order without adjudicating the grounds of appeal of the assessee raised before the Id CIT(A) along with Form No. 35. The Sr. DR submitted that the department has no serious objection if the matter is restored to the file of the Id CIT(A) for adjudication of all grounds of assessee.
3. On careful consideration of the above submissions I am considered view that even if the Id CIT(A) proceeded to adjudicate the appeal of the assessee ex parte then the Id CIT(A) is also duty bound to dispose of all the grounds raised by the assessee in Form No. 35 raised before the First Appellate Authority as per sub-section 6 of section 250 of the Income Tax Act, 1961. Since, the Id CIT(A)

has not adjudicated the grounds of the assessee therefore, the matter is restored to the file of the Id CIT(A) to the first appellate stage with a direction that he will decide the grounds of appeal raised by the assessee before him after allowing due opportunity of hearing to the assessee. Accordingly, the grievance of the assessee is allowed.

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

Order pronounced in the open court on 08/05/2023.

-Sd/-
(C. M. GARG)
JUDICIAL MEMBER

Dated: 08/05/2023
A K Keot

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1. Applicant
2. Respondent
3. CIT
4. CIT (A)
5. DR:ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi