

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

ITA No.131/Del/2023  
(Assessment Year: 2010-11)

Sh. Kartar Singh, S/o. Shi Gyan Chand, Village Dungarpur, Reekha Dankaur, Gautam Budh Nagar, Uttar Pradesh	Vs.	ITO, Ward-2(1), Noida
(Appellant)		(Respondent)
<b>PAN: CCDPK5350G</b>		

Assessee by : Shri Tarun Tulsani, AR  
Revenue by: Shri Om Prakash, Sr. DR

Date of Hearing 06/04/2023  
Date of pronouncement 08/05/2023

**ORDER**

**PER C. M. GARG, J. M.:**

1. This is an appeal filed by the assessee against the order of the Id CIT(A), National Faceless Appeal Centre, Delhi dated 24.11.2022 for AY 2010-11.
2. The Id Sr. DR agreed to the contention of the Id AR of the assessee that the AO has passed ex parte order u/s 147/144 of the Income Tax Act, 1961 and the Id CIT(A) has also dismissed the appeal of the assessee without adjudicating the grounds of assessee raised in Form No. 35. The Id Sr. DR in all fairness agreed that if it is found just and proper then the department has no objection if the matter be restored to the file of AO for framing de novo assessment order.
3. In view of the above, the matter is restored to the file of the AO for final de novo assessment order after allowing due opportunity of hearing to the assessee.

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

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

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

Dated: /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