

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

**BEFORE SH. N. K. BILLAIYA, ACCOUNTANT MEMBER
AND
MS. ASTHA CHANDRA, JUDICIAL MEMBER**

ITA No.2525/Del/2022
Assessment Year: 2008-09

Shri Sidhata Steel Tubes C/o Rajat Gupta 12-A, Kh No.12/23, Sewa Dham Road, Mandoli Industries Area, New Delhi-110093 PAN No.AAOF3736K	Vs	ITO Ward- 59 (3) Delhi
(APPELLANT)		(RESPONDENT)

Appellant by	Sh. Rajat Gupta, CA
Respondent by	Ms. Yamini Goutam, Sr DR

Date of hearing:	09/05/2023
Date of Pronouncement:	09/05/2023

ORDER

PER N. K. BILLAIYA, AM:

This appeal by the assessee is preferred against the order of the NFAC, Delhi dated 17.08.2022 pertaining to A.Y.2008-09.

2. The substantive grievance of the assessee is that the CIT(A)/NFAC erred in passing the order exparte without giving any finding on merits of the case.

3. Briefly stated the facts of the case are that the assessee filed his return of income on 30.12.2015 at Rs. 86,37,320/-. The return was selected for scrutiny assessment and the assessment

was completed u/s.143(3) of the Act at the assessed income of Rs.86,37,320/-. Assessee preferred an appeal before the CIT(A), though the CIT(A)/NFAC has mentioned the date of notice and the date of hearing in the body of the appellate order but dismissed the appeal in limine.

4. In our humble opinion the appellate authority ought to have decided the appeal on merits of the case, therefore, in the interest of justice and fair play we deem it proper to restore the issue to the files of the CIT(A). The CIT(A) is directed to decide the appeal after affording a reasonable and sufficient opportunity of being heard to the assessee. Needless to mention the appeal must be decided on merits of the case.

5. In the result, the appeal of the assessee is allowed for statistical purpose.

6. Decision announced in the open court on 09.05.2023.

Sd/-

[ASTHA CHANDRA]
JUDICIAL MEMBER

Dated: .05.2023

Neha

Copy forwarded to:

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

Sd/-

[N.K. BILLAIYA]
ACCOUNTANT MEMBER

Asst. Registrar
ITAT, New Delhi