

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

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER

ITA No.887/Del/2023
Assessment Year: 2010-11

Parmod Gupta, FU-64, 2 nd Floor, Pitampura, New Delhi 110034, PAN AFUPK 5578 C	vs.	ITO, Ward-40(4), Delhi 110055
(Appellant)		(Respondent)

For Assessee :	Ms. Mansi Jain, CA
Revenue For :	Shri Om Parkash, Sr. DR

Date of Hearing :	08.05.2023
Date of Pronouncement :	11.05.2023

ORDER

PER CHANDRA MOHAN GARG, J.M.

This appeal filed by the assessee is directed against the order dated 30.04.2023 of the Ld. NFAC, New Delhi, relating to Assessment Year 2010-11.

2. The learned Senior DR agreed to the submission of the learned AR that the AO has passed ex-parte order u/s. 144 r.w.s. 147 of the Income Tax Act 1961 and Ld. CIT(A) has dismissed the appeal of assessee on account of non-prosecution of appeal without adjudicating the grounds raised by the assessee in form no. 35 of first appeal. The learned Senior DR submitted that the Department has no serious objection if the matter restored to the file of AO for *denovo* framing of assessment order.

3. On careful consideration of above submissions, I am of the view that the AO has passed ex-parte order and Ld. CIT(A) has

dismissed the appeal of assessee on account of non-prosecution without adjudicating the ground of assessee raised in form no. 35. In view of above to avoid multiplicity of proceedings the matter is restored to the file of AO for framing *denovo* assessment order after allowing due opportunity of hearing to the assessee and without being influenced from the earlier assessment and first appellate order. In the result, orders of the authorities below are set aside and the appeal is allowed for statistical purposes with the direction to the AO as given hereinabove.

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

Order pronounced in the open court on 11.05.2023.

Sd/-
(CHANDRA MOHAN GARG)
JUDICIAL MEMBER

Dated: 11th May, 2023.

NV/-

Copy forwarded to :

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

// By Order //

Asstt. Registrar, ITAT, New Delhi