

IN THE INCOME TAX APPELLATE TRIBUNAL
[DELHI BENCH "S.M.C." : DELHI]

BEFORE SHRI CHALLA NAGENDRA PRASAD, JUDICIAL MEMBER,
S.M.C.

आ.अ.सं./I.T.A No. 2899/Del/2022
निर्धारणवर्ष /Assessment Year: 2011-12

Shri Krishan Kumar, House No. 105-A, Sector : 3, Part-II, Rewari, Haryana - 123 401.	बनाम Vs.	Income Tax Officer, Ward : 1, Rewari.
PAN No. AIFPK8931K		
अपीलार्थी / Appellant		प्रत्यर्थी / Respondent

निर्धारितकीओरसे /Assessee by :	Ms. Mansi Jain, C. A.;
राजस्वकीओरसे / Department by :	Shri Om Parkash, Sr. D. R.;

सुनवाईकीतारीख/ Date of hearing :	02/03/2023
उद्घोषणाकीतारीख/Pronouncement on :	22/05/2023

आदेश / ORDER

PER C. N. PRASAD, J. M. :

1. This appeal is filed by the assessee against the order of the Id. Commissioner of Income Tax (Appeals) [hereinafter referred

to CIT (Appeals)]/National Faceless Appeal Centre [NFAC] dated 17.10.2022 for assessment year 2011-12.

2. The ld. Counsel for the assessee, at the outset, referring to ground No. 2 of grounds of appeal submits that the order passed by the ld. CIT (Appeals) is bad both in the eyes of law and facts as the same has been passed without giving an opportunity of being heard in violation of principles of natural justice. The ld. Counsel for the assessee submits that initially the appeal of the assessee was handled physically by the ld. CIT (Appeals) and the assessee during the appellate proceedings on 3.02.2020 presented himself and filed additional evidence along with an application under Rule 46A and a copy of which is placed in the paper book. Ld. Counsel submits that thereafter lock-down due to Covid 19 took place and the assessee's case in the meantime got converted into on-line mode. Ld. Counsel submits that the assessee did not receive any further notice of hearing and the assessee could not lay his hand on the messages or email in case of any contact details provided on the on-line portal at that time due to ex-counsel of the assessee, who did not inform the assessee about the developments in the appeal of the assessee. Therefore, the ld. Counsel submits that it is not a case where the assessee did not want to present himself before the ld. CIT (Appeals) but only due to non-receipt of notice he could not present himself through on-line mode. Therefore, the ld. Counsel requested that the matter may be restored to the file of the ld. CIT (Appeals) for adjudication on merits after hearing the assessee in the interest of justice.

3. The ld. DR has no serious objection.
4. On hearing both the sides and perusing the orders of the ld. CIT (Appeals) and the contentions of the assessee, I deem it fit to restore the appeal to the file of the ld.CIT (Appeals) for de novo adjudication after hearing the assessee. This appeal is restored to the file of the ld. CIT (Appeals) for adjudication afresh after providing adequate opportunity of being heard to the assessee.
5. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on : 22/05/2023.

Sd/-
(C. N. PRASAD)
JUDICIAL MEMBER

Dated : 22/05/2023.

MEHTA

Copy forwarded to :-

1. Appellant;
2. Respondent;
3. CIT
4. CIT (Appeals)
5. DR: ITAT

ASSISTANT REGISTRAR
ITAT, New Delhi.

Date of dictation	17.05.2023
Date on which the typed draft is placed before the dictating member	18.05.2023
Date on which the typed draft is placed before the other member	22.05.2023
Date on which the approved draft comes to the Sr. PS/ PS	22.05.2023
Date on which the fair order is placed before the dictating member for pronouncement	22.05.2023
Date on which the fair order comes back to the Sr. PS/ PS	22.05.2023
Date on which the final order is uploaded on the website	22.05.2023
Date on which the file goes to the Bench Clerk	22.05.2023
Date on which the file goes to the Head Clerk	
The date on which the file goes to the Assistant Registrar for signature on the order	
Date of dispatch of the order	