

**THE INCOME TAX APPELLATE TRIBUNAL  
DELHI BENCH 'F', NEW DELHI**

**Before Dr. B. R. R. Kumar, Accountant Member  
Sh. Yogesh Kumar US, Judicial Member**

**ITA No. 03/Del/2023 : Asstt. Year: 2016-17**

Puja Gupta, 43/1, Rajpur Road, Civil Lines, New Delhi-110054 (APPELLANT)	Vs.	DCIT, Central Circle-29, New Delhi-110055 (RESPONDENT)
<b>PAN No. AAGPG4156K</b>		

**Assessee by : Sh. T. M. Shiva Kumar, Adv.  
Ms. Priyanka Singh, Adv.  
Revenue by : Ms. Indu Bala Saini, Sr. DR**

<b>Date of Hearing: 14.06.2023</b>	<b>Date of Pronouncement: 19.06.2023</b>
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**ORDER**

**Per Dr. B. R. R. Kumar, Accountant Member:**

The present appeal has been filed by the assessee against the order of Id. CIT(A)-30, New Delhi dated 02.11.2022.

2. At the outset, it was brought to our notice that the order has been passed without affording an opportunity to the assessee. The fact has not been in dispute by the revenue. It was pleaded that given an opportunity, the assessee would comply to the notices issued by the revenue. The Id. DR objected in principle. We find that no prejudice would be caused to the revenue, if an opportunity is given to the assessee to file her submissions. Hence, the matter is being remanded to the file of the Id. CIT(A) to adjudicate the issue on merits. The assessee shall comply to the notices issued by the department from time to time without seeking unnecessary adjournments.

The department would be at liberty to initiate proceedings in accordance with the provisions of Income Tax Act for non-compliance to the notices, if any.

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

Order Pronounced in the Open Court on 19/06/2023.

Sd/-

**(Yogesh Kumar US)**  
**Judicial Member**

Sd/-

**(Dr. B. R. R. Kumar)**  
**Accountant Member**

**Dated: 19/06/2023**

\*Subodh Kumar, Sr. PS\*

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

**ASSISTANT REGISTRAR**