

3. None appeared on behalf of the assessee inspite of notice. We decided to proceed exparte.

4. A perusal of the order of the CIT(A) show that the CIT(A) has dismissed the appeal of the assessee in limine. In our considered view the CIT(A) ought to have decided the appeal on merits of the case, therefore, in the interest of justice and fair play we deem it fit to restore the issues to the files of the CIT(A). The CIT(A) is directed to decide the appeal afresh on merits of the case after affording a reasonable and sufficient opportunity of being heard to the assessee.

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

6. Decision announced in the open court 09.08.2023.

Sd/-

[YOGESH KUMAR US]
JUDICIAL MEMBER

Dated: .08.2023

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