

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

Before Sh. C. M. Garg, Judicial Member

Dr. B. R. R. Kumar, Accountant Member

ITA No. 200/Del/2021: Asstt. Year: 2013-14

Asha Nagpal, 108, Parmesh Business Centre, Plot No. 20, Community Centre, New Delhi	Vs.	Income Tax Officer, Ward-59(1), New Delhi
(APPELLANT)		(RESPONDENT)
PAN No. ADBPN0307K		

**Assessee by: Sh. D. M. Singh, Adv.
Revenue by : Sh. Kanv Bali, Sr. DR**

Date of Hearing: 08.08.2023

Date of Pronouncement: 11.08.2023

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)-23, New Delhi dated 06.12.2019.

2. The assessee has taken the main issue of notice u/s 143(2) of the Act and also non-accepting the additional evidences filed before the Id. CIT(A). From the paragraph 6.2, we find that the Id. CIT(A) has not examined the Assessment Order regarding issue and service of notice u/s 143(2) of the Act from the records except relying on the first paragraph of the Assessment Order. Hence, we hereby set aside the issue to the file of the Id. CIT(A) to factually examine the issue of service of notice u/s 143(2) from the assessment records and also to consider the additional evidences filed by the assessee in

relation to provisions of Rule 46A and adjudicate the issue *de novo*.

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

Order Pronounced in the Open Court on 11/08/2023.

Sd/-

(C. M. Garg)
Judicial Member

Dated: 11/08/2023

Ajay Kumar Keot, Sr. PS

Copy forwarded to:

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

Sd/-

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

ASSISTANT REGISTRAR